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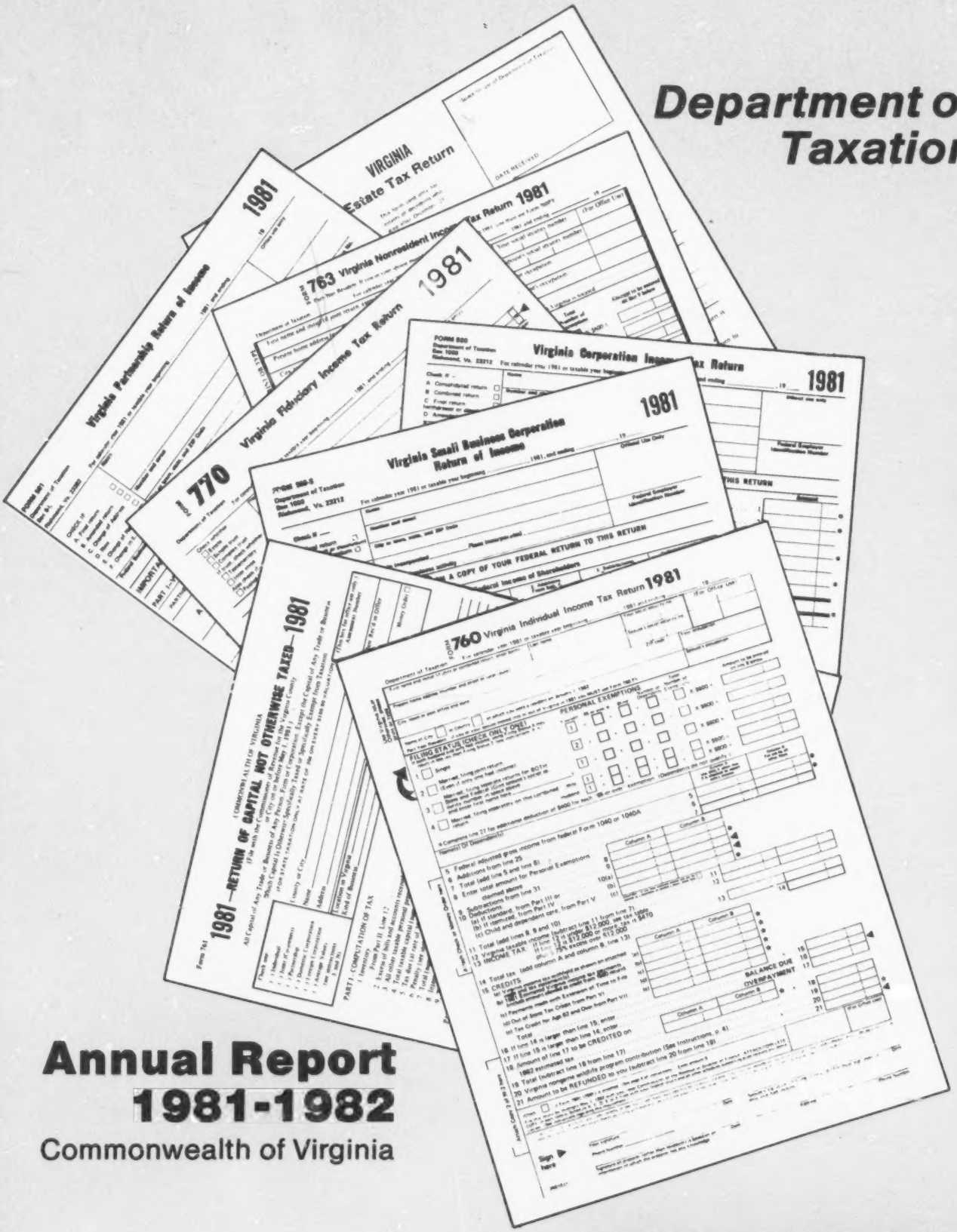
# Department of Taxation


VIRGINIA
Estate Tax Return
1981
763 Virginia Nonresident Income Tax Return 1981
770 Virginia Fiduciary Income Tax Return 1981
Virginia Small Business Corporation Return of Income 1981
Virginia Corporation Income Tax Return 1981
760 Virginia Individual Income Tax Return 1981
1981—RETURN OF CAPITAL NOT OTHERWISE TAXED—1981

# Annual Report 1981-1982

## Commonwealth of Virginia

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# COMMONWEALTH of VIRGINIA

*Department of Taxation*
*Richmond, Virginia 23282*

*The Honorable Charles S. Robb*
*Governor of Virginia*
*State Capitol*
*Richmond, Virginia*

*Dear Governor Robb,*

*The fiscal year 1981-82 has been one of planning, progress and revitalization for the Department of Taxation.*

*During this year our agency headquarters building began to take on a new look, with the near completion of a major exterior renovation and the undertaking of an extensive interior revitalization. This renovation effort, which is expected to significantly extend the life and usefulness of our historic central office facility, will make possible an increased level of efficiency in tax processing and, in turn, a higher quality of service to the citizens of Virginia.*

*At the same time these events were taking place, the agency was making significant strides in the design and development of the State Tax Accounting and Reporting System (STARS) and was planning to begin operation of the Virginia Large-Scale Econometric Model. Both of these projects are expected to create substantial and far-reaching improvements for the Department of Taxation as the agency enters a new era of revenue forecasting, tax processing, information management and tax administration.*

*Governor Robb, it is with a sense of pride and accomplishment that I present to you the 1981-82 Annual Report of the Department of Taxation.*

*Respectfully yours,*

*W. H. Forst*
*State Tax Commissioner*

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**Virginia Department of Taxation**
**2220 West Broad Street**
**Post Office Box 6-L**
**Richmond, Virginia 23282**

**(804) 257-8000**

# DIRECTORY

**William H. Forst**
*State Tax Commissioner*

**Raymond E. Dobyns**
*Deputy State Tax Commissioner*
*Office of Tax Operations*

**Clayton Stewart**
*Deputy State Tax Commissioner*
*Office of Administrative Operations*

**Wallace S. Cordle**
*Director*
*Field Services Division*

**Frank W. Lewis, III**
*Director*
*Office Services Division*

**Garland F. Wilmoth**
*Director*
*Processing Services Division*

**Fred C. Forberg**
*Director*
*Property Tax Division*

**Robert T. Benton**
*Director*
*Research Division*

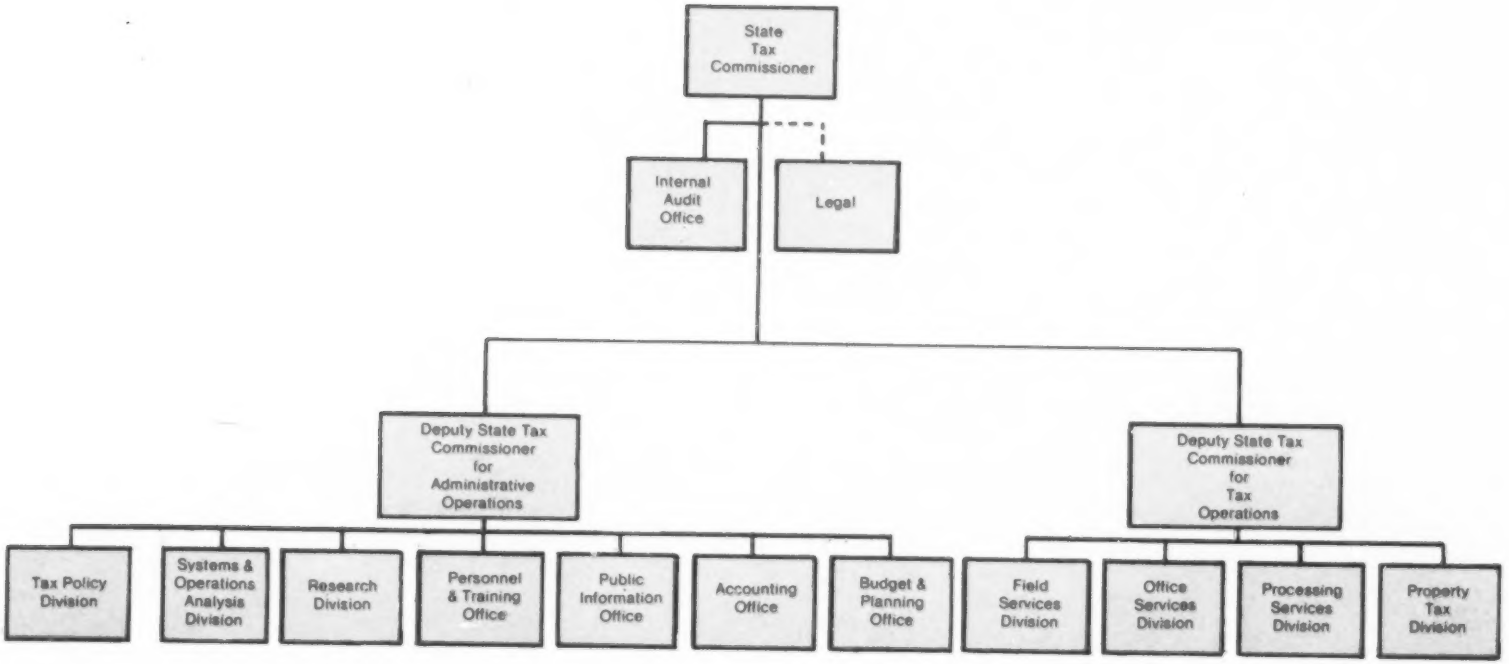
**Ike A. Nooe**
*Director*
*Systems and Operations Analysis Division*

**Danny M. Payne**
*Director*
*Tax Policy Division*

**Kenneth W. Thorson**
**John G. MacConnell**
**Nancy J. Balzer**
*Assistant Attorneys General*

## Timeline

| | |
|---|---|
| 1915 | State Tax Board established. |
| 1924 | Board replaced with State Tax Commission, which was directed by Auditor of Public Accounts, Second Auditor and State Treasurer. |
| 1926 | Commission reorganized by action of General Assembly. C. H. Morrissett appointed as Chairman of the Commission and State Tax Commissioner. |
| 1927 | Commission abolished by State Administrative Reorganization Act, with the Department of Taxation designated as its replacement. Morrissett retained as first State Tax Commissioner. |
| 1930-39 | Great Depression caused slump in revenue collection. |
| 1940-49 | Period of continued growth in personnel and services. Compliance and taxpayer education efforts emphasized. First Special Fund Tax introduced. |
| 1950-59 | Population growth and resulting demand for public services drew heavily on revenue collections which were increasing by 10% annually. |
| 1960-69 | Increased revenue needed to meet demands for public services. Withholding, Sales and Use tax legislation implemented. New taxes required expansion of agency staff and services. |
| 1970-79 | Morrissett retired in 1970; W. H. Forst appointed State Tax Commissioner in 1971. Department reorganized by function; 17 major divisions consolidated into 7. Virginia income tax laws adjusted to mirror federal tax code. Taxpayer assistance and compliance efforts expanded. |
| 1980-82 | Significant new strides are being taken in the areas of revenue forecasting (through Commonwealth Data Base), tax processing and information management (through Systems Development), and tax administration. The beginning of a decade of promise and progress. |




DEPARTMENT OF TAXATION ORGANIZATIONAL CHART

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# DESCRIPTION OF FUNCTIONS

## OFFICE OF THE COMMISSIONER

| | |
|---|---|
| Internal Audit Office: | Oversees internal audit and security functions. |
| Legal: | Three Assistant Attorneys General, assigned to the Office of the Commissioner by the Office of the Attorney General, provide legal advice and representation in courts of law to the department. |

### OFFICE OF ADMINISTRATIVE OPERATIONS

| | |
|---|---|
| Budget Planning Office: | Prepares annual operating budget proposals for the agency and tracks program expenditures. |
| Accounting Office: | Handles employee payroll and maintains agency appropriation and expenditure accounting system. |
| Personnel and Training Office: | Coordinates agency personnel policies and procedures, handles agency recruitment, conducts employee orientation, maintains employee training program. |
| Public Information Office: | Coordinates publications, public relations and employee communications. |
| Research Division: | Develops general fund revenue estimates, analyzes revenue flow, prepares fiscal impact analyses on proposed legislation. |
| Systems and Operations Analysis Division: | Coordinates program development and design efforts as they affect tax processing, administrative and management systems. |
| Tax Policy Division: | Recommends administrative policy regarding state taxes and develops regulations. Coordinates and tracks proposed tax legislation. |

### OFFICE OF TAX OPERATIONS

| | |
|---|---|
| Field Services Division: | Enforces state tax laws through audit, investigation and delinquent collections. Eight district offices execute this responsibility in specific geographic areas throughout the state. |
| Office Services Division: | Collects delinquent taxes through various office collection methods, provides taxpayer assistance, conducts office audits and cooperates with the district offices in conducting field audits. |
| Processing Services Division: | Issues refunds, deposits all tax collections, maintains accounts receivable and controls the central files as well as providing general internal services. |
| Property Tax Division: | Assists localities throughout the state with real and personal property assessments and prepares real property identification maps. Provides training in assessment and mapping for locality personnel. |

# Renovation Update

The relocation of the Department of Taxation to the old DMV headquarters building at 2220 West Broad Street in 1979 marked the beginning of a dream for the agency, which had long desired an ideal facility in which to expand its tax processing, administration and information management capabilities. During fiscal 1981-82 that dream edged closer to reality with the undertaking of an extensive interior and exterior renovation effort, which is expected to significantly extend the usefulness of the 76-year-old Central Office Building at a cost much lower than that required to construct a new facility.

Early in the fiscal year planning had already begun for the interior portion of the renovation, and steps were being taken to familiarize employees with the Open Office System concept which will serve as the building's overall design scheme. As part of these planning activities, a Furniture Planning Project Team was appointed to develop recommendations for the agency Management Team on furniture needs, interior design and layout. Composed of personnel from both the Office of Admininistrative Operations and the Office of Tax Operations, the Furniture Team surveyed employees across the department in an effort to determine individual needs and incorporated this information into their official recommendations.

Working in conjunction with architects from the Richmond firm of Glave Newman Anderson, Inc., the agency also developed a major phasing plan under which the renovation effort will operate. This seven-part plan, which will involve the relocation of every Department of Taxation employee at least once during the period of interior construction, will enable the department to continue functioning efficiently with minimal interruption as the renovation progresses.

While planning proceeded for the interior portion of the renovation, work began on the outside of the building in early November 1981. Changes scheduled for the exterior included: 1) Relandscaping of the area around the building, providing for additional parking spaces, handicapped spaces, new trees and repavement; 2) Construction of stairtowers on both sides at the front of the building, providing fire escapes; 3) Installation of solar shade windows across the front of the building; 4) Installation of rain gutters into the building's sewer system; 5) Application of insulation and a new stucco finish to the entire exterior surface; and 6) Renovation of the front entrance, including new entranceway, doors, lettering, sidewalk and flagpoles. Targeted completion date for the exterior work was set at mid-summer 1982.

In final preparation for the beginning of interior construction, the agency leased a 25,000-square-foot warehouse from the RF & P Railroad for storage during the transition from "old" to "new". Housed in this facility were furnishings for the renovated Central Office Building, which were ordered and received in Richmond for installation as each phase was completed. Also stored and sold from the warehouse location were the agency's used furnishings.

Work on the interior of the Central Office facility commenced in mid-May, marking the official beginning of Phase I. First of the offices targeted for completion—by the following September—were the Commissioner's and Personnel offices and the Lobby area. The timetable for the remainder of the project extends through November 1983.

Department of Taxation personnel are eagerly awaiting the completion of the massive renovation effort, when they will finally be housed in the type of facility which is best suited to their responsibilities as public servants. The efficiency and flexibility of the open office concept, its potential as a fascilitator of the tax processing work flow, and the positive impact of bright, new surroundings on the employees themselves will assure the citizens of Virginia a high quality of service for many years to come.

## REVENUE AND EXPENDITURE
### DEPARTMENT NET COLLECTIONS BY TAX SUBJECT
**Fiscal Years 1981 and 1982**

| General Fund Revenues | FY 1982 | FY 1981 | Percent Change |
|---|---|---|---|
| Bank Stock (state's share) | $ 2,640,584 | $ 1,836,685 | +43.8 |
| Beer and beverage | 33,059,580 | 32,773,246 | + .9 |
| Business licenses | 3,696,007 | 3,600,096 | + 2.7 |
| Capital not otherwise taxed | 15,052,565 | 13,352,154 | +12.7 |
| Corporation income | 176,965,682 | 182,301,322 | − 2.9 |
| Individual income | 1,446,132,415 | 1,288,762,975 | +12.2 |
| Inheritance, gift and estate | 21,755,230 | 19,780,520 | + 9.9 |
| Recordation, deeds, wills, etc. | 28,975,025 | 31,823,650 | − 9.0 |
| State sales and use | 670,511,821 | 645,203,501 | + 3.9 |
| Tobacco products | 17,838,403 | 17,865,880 | − .2 |
| Total | $2,416,627,312 | $2,237,300,029 | + 8.0 |
| **Special Fund Revenues** | | | |
| Aircraft sales and use | $ 1,084,934 | $ 684,198 | + 58.6 |
| Egg promotion | 67,713 | 66,089 | + 2.5 |
| Forest products | 924,587 | 663,478 | + 39.4 |
| Peanut excise | 135,616 | 63,229 | +114.5 |
| Slaughter hogs & feeder pigs | 148,660 | 155,830 | − 4.6 |
| Soybeans | 59,320 | 45,523 | + 30.3 |
| Total | $ 2,420,830 | $ 1,678,347 | + 44.2 |
| **Aggregate (All Funds)** | $2,419,048,142 | $2,238,978,376 | + 8.0 |

Note: Not included in this table are: (1) the soft drink excise tax—$150,766; and (2) the litter tax—$373,458.

### DEPARTMENT OF TAXATION EXPENDITURES*
**Fiscal Year Ended June 30, 1982**

| Budget Programs | Expenditure |
|---|---|
| Revenue Administration Services | $14,315,200 |
| Research Services | 929,210 |
| Tax Value Assistance to Localities | 707,170 |
| Administrative and Support Services | 4,754,460 |
| Total | $20,706,040 |
| Cost per $100 of collections | $.86 |

*The department is also custodian of the funds appropriated to the State Land Evaluation Advisory Committee. The committee expenditure for the fiscal year was $46,560 and is not reported here as a cost of operating the department. The committee is composed of the State Tax Commissioner, the Dean of the College of Agriculture of VPI and SU, the Commissioner of Agriculture and Consumer Affairs, the Director of the Department of Conservation and Economic Development, and the Director of the Commission of Outdoor Recreation.

# REVENUE COLLECTIONS

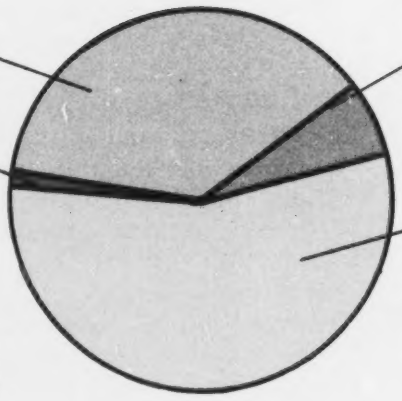
## TOTAL REVENUE COLLECTIONS
## by the Commonwealth of Virginia
## Fiscal Year 1981-1982
## $5,919,110,529

**Total General Fund Revenue**
**$2,833,842,423**

General Fund Revenues
Collected by Department of Taxation
$2,416,627,312

Special Fund Revenues
Collected by Department of Taxation
$2,420,830

**Total Revenues**
**Collected by Department of Taxation**
**$2,419,048,142**



**Total Special Fund Revenue**
**$3,085,268,106**

General Fund Revenues From Other Sources
$417,215,111
**(e.g. Public Service Corporation Taxes, A.B.C. State Tax and Profits, Federal Revenue Sharing)**

Special Fund Revenues From Other Sources
$3,082,847,276
**(e.g. Motor Vehicle Fuel Tax, Highway Tolls, Grants from Federal Government)**

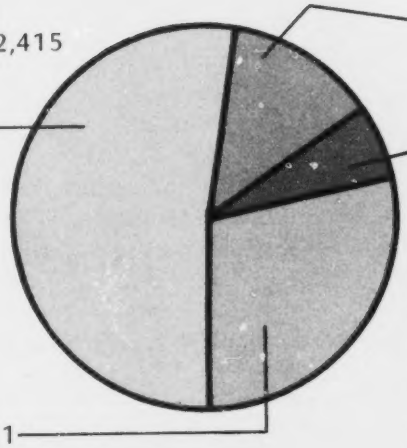
**Total Revenues**
**From Other Sources**
**$3,500,062,387**

---

## DEPARTMENT OF TAXATION REVENUE COLLECTIONS
## Fiscal Year 1981-1982
## $2,419,048,142

Individual Income
(59.8%) $1,446,132,415

State Sales and Use
(27.7%) $670,511,821



Corporation Income
(7.3%) $176,965,682

Other
(5.2%) $125,438,224

**Beer and Beverage**
**(1.4%) $33,059,580**

**Recordation, Deeds, Wills, etc.**
**(1.2%) $28,975,025**

**Inheritance and Gift**
**(0.9%) $21,755,230**

**Tobacco Products**
**(0.7%) $17,838,403**

**Capital Not Otherwise Taxed**
**(0.6%) $15,052,565**

**Bank Stock**
**(0.1%) $2,640,584**

**Business Licenses**
**(0.2%) $3,696,007**

**Miscellaneous Special Fund Revenues (Aircraft Sales and Use, Egg Promotion, Forest Products, Peanut Excise, Slaughter Hogs and Feeder Pigs, Soybeans)**
**(0.1%) $2,420,830**

# Major Tax Legislation

The following bills represent some of the more significant legislation enacted by the 1982 Session of the General Assembly. The *Legislative Digest*, published annually by the Department of Taxation, contains more detailed references to bills affecting state and local taxation. This publication is available upon request.

**SENATE BILL NO. 69 (Chapter 633)**

This act amends §§ 54-42.1, 54-734, 54-822, 54-841, 54-842, 54-843, 58-151.013, 58-151.032, 58-151.032:1, 58-151.032:2, 58-266.1, 58-299, 58-340, 58-374, 58-377.1, 58-393.1, 58-405, 58-412.1, 58-412.2, 58-413, 58-414, 58-415, 58-416, 58-417, 58-422, 58-423, 58-580, 58-603, 58-829, 58-829.5 and 58-831, adds new sections 58-151.013:1, 58-266.7, 58-266.8, 58-266.9, and 58-266.10 and repeals §§ 6.1-226, 6.1-236, 54-792, 54-796, 54-810, 54-813, 54-836, 58-844, 58-241 through 58-263, 58-263.1, 58-624 through 58-266, 58-267 through 58-284, 58-284.1, 58-284.2, 58-286, 58-289 through 58-295, 58-295.1, 58-296 through 58-298, 58-300, 58-301, 58-341 through 58-353, 58-354.1 through 58-354.7, 58-370, 58-371, 58-371.1, 58-372, 58-372.1, 58-373, 58-375, 58-375.1, 58-376, 58-377, 58-378 through 58-381, 58-381.1, 58-382 through 58-385, 58-387, 58-387.1, 58-388 through 58-393, 58-394 through 58-396, 58-396.1, 58-398, 58-399.1, 58-400, 58-401, 58-402, 58-402.1, 58-403, 58-404, 58-404.01, 58-406 through 58-412, 58-418, 58-418.1, 58-420, 58-585 and 58-838.5:1 to defer for Virginia income tax purposes an amount estimated as additional deduction allowed as depreciation under the federal Accelerated Cost Recovery System (ACRS) by requiring an addition to federal taxable income in the two taxable years beginning on or after January 1, 1982 and by providing a subtraction in each of the next five taxable years to recover the amount of additions.

The addition in each of the first two taxable years is 30% of the ACRS deduction and the subtraction in each of the next five taxable years is 20% of total ACRS additions plus any portion of allowable subtractions for preceding years not utilized to offset taxable income. Additionally, any portion of additions not subtracted by the end of the fifth year of the subtraction period may be carried back and applied to reduce taxable income in any of the previous four years of the subtraction period.

The bill also freezes public service corporations tax rate reductions for four years; repeals the capital tax and defines intangible personal property as: (1)all property previously defined as capital, (2) money, (3) bonds, notes and other evidences of debt, demands and claims; and (4) shares of stock, and imposes a tax of thirty cents per $100 on inventory only; repeals all state business license taxes and provides the local governing bodies with certain licensing and regulatory authority previously applicable to state taxation; restores to federal adjusted gross income for Virginia individual income tax purposes the two-earner married couples deduction allowed for federal tax purposes; and contains a technical amendment that allows a subtraction equal to the expense allowed by federal law in computing the federal child and dependent care credit. Without the technical amendment to the child and dependent care credit, some Virginians could subtract 150 percent of their allowable expenditures.

The effective date for the provisions of this act pertaining to income is for taxable years beginning on and after January 1, 1982. The effective date for the provisions pertaining to public service corporations is July 1, 1982. The effective date for all other provisions is January 1, 1983.

**HOUSE BILL NO. 784 (Chapter 324)**

This act adds a new section 58-151.014:2 to provide an individual and corporate income tax credit for renewable energy source expenditures. The credit would progressively decrease for expenditures made during calendar years 1983 through 1987. The credit would be applicable only to expenditures as defined under Internal Revenue Code, Section 44C and would be limited to $1,000 per expenditure or the amount of tax liability, whichever is less. The act is effective for taxable years beginning on and after January 1, 1983.

**HOUSE BILL NO. 669 (Chapter 275)**

This act adds in Title 59.1 a chapter numbered 22, consisting of sections numbered 59.1-270 through 59.1-284 to establish the Urban Enterprise Zone Act. The act provides that the Governor shall approve the designation of up to six areas as Urban Enterprise Zones and that the state income

tax, state bank franchise tax, gross receipts tax on public service companies, and the state unemployment tax of qualified business firms in an Urban Enterprise Zone shall be reduced for five years; by 80% during the first year; by 60% during the second year, by 40% during the third year; and by 20% during the fourth and fifth years. The act also provides a qualified business firm an exemption for five years from the state use tax for items purchased for the conduct of its business within the Urban Enterprise Zone. The act is effective July 1, 1982.

**SENATE BILL NO. 373 (Chapter 219)**

This act amends § 58.441.34 to continue the current sales tax treatment (scheduled to end July 1, 1982) of vending machine sales for those operators all of whose machines are under contract to nonprofit organizations. This act also would continue to allow the Commissioner under certain conditions to authorize dealers to collect the tax using an alternative method. The act is effective July 1, 1982.

**SENATE BILL NO. 81 (Chapter 528)**

This act amends § 58-151.063 to allow Virginia, by reciprocal agreement, to exempt nonresidents from paying income tax, income tax withholding, and filing of an income tax return if their state of residence similarly exempts Virginia residents. The act is effective for taxable years beginning on and after January 1, 1982.

**HOUSE BILL NO. 489 (Chapter 621)**

This act amends §§ 58-19.7, 58-19.9, 58-19.10, 58-19.11, 58-19.12, 58-19.13, 58-19.14, 58-19.15, 58-19.18, 58-19.19 and 58-19.20 to make the following changes to the Set-off Debt Collection Act:

(1) To no longer require the office of Executive Secretary of the Supreme Court to participate as a claimant agency.
(2) To require the State Comptroller to prepare a list of all agencies eligible to participate in the set-off program.
(3) To clarify that an individual income tax refund belonging to a debtor regardless of the individual's filing status can be set-off.
(4) To require that the minimum sum of the debt collected be more than administrative costs as defined by the Secretary of Administration and Finance. Currently the law requires that the debt and the refund be at least $25.00.
(5) To clarify that the notice of intention to set-off is to be *mailed* to the debtor at his or her last known address.
(6) To provide that the findings of facts of the claimant agency shall be sustained in a judicial proceeding if supported by evidence.
(7) To change the method of computing administrative costs of the Department of Taxation from 15% of gross proceeds to actual costs which are to be provided annually to the Secretary of Administration and Finance.
(8) To clarify that no federal tax return information shall be divulged by the Department of Taxation.

The act is effective July 1, 1982.

**HOUSE BILL NO. 986 (Chapter 358)**

This act amends § 58-730.5 to repeal the 2% increase in the motor vehicle fuel sales tax scheduled to take effect in the Northern Virginia Transportation District on July 1, 1982. The act is effective July 1, 1982.

**HOUSE BILL NO. 605 (Chapter 351)**

This act adds a new section 58-151.072:2 to allow an individual taxpayer eligible to receive a tax refund to designate at the time of filing his return that $2.00 of such refund be paid to the State Central Committee of any party which meets the definition of a political party under section 42.1-1 of the Code of Virginia. In the case of a joint return, each spouse may designate that two dollars be paid. The act is effective for taxable years beginning on or after January 1, 1982.

**HOUSE BILL NO. 177 (Chapter 547)**

This act amends § 58-441.6 to (1) exempt from the sales and use tax tangible personal property sold or leased for use in nonprofit nutrition programs for the elderly and to exempt from the sales tax food and food products sold to the elderly under such programs; and (2) to exempt tangible personal property purchased, sold, or used by the Virginia Humane Society or other nonprofit organizations organized to prevent cruelty to animals, provided such property is used in operating the organizations or constructing or maintaining animal shelters. The act is effective July 1, 1982.

# Commonwealth Data Base Progress Summary

Significant progress in the development of several key modules comprising the Commonwealth Data Base (CDB) was recorded by members of the CDB Task Force during fiscal 1981-82, as four modules became operational and were made available with their respective services to the users of Virginia.

Two of the modules, Image Processing and Geo-based Processing, became operational during the first and second quarters of the fiscal year. A third—the CDB Systems Catalog—was made available with the publication in January of a first edition and the release in June of a second edition. The Virginia Large-Scale Econometric Model, the fourth of the modules, also became operational in late June.

## Image Processing Module

This component, which was developed under a contract with the Virginia Institute of Marine Science (VIMS) at the College of William and Mary, was designed to convert already developed, remotely-sensed data from Landsat to an operational system. Utilizing data from the Landsat III satellite, the module was exercised in a demonstration project for the Rappahannock-Rapidan Planning District Commission (PDC) in an area covering the counties of Culpeper, Fauquier, Madison, Orange and Rappahannock. Information developed for the localities and PDC in exercises such as this includes land classification by class, number of pixels (picture elements with a size of 1.14 acres each), acres, square miles and percentage of coverage. Resulting statistics are broken down by county, by quad sheet and, then, by tax maps. The final product is a false-color image, or picture-like representation, of the area with county boundaries inserted by computer.

## Geo-Based Processing Module

Designed to convert geo-based computer programs and associated data bases from the research to the operational stage, this module was developed by the Department of Fisheries and Wildlife Sciences at Virginia Polytechnic Institute and State University (VPI). The module utilizes data which references physical location by latitudinal and longitudinal coordinates. Then, it produces output in graphical and mapping form with up to three dimensions of space. This module is projected to be moved into the Spatial Data Analysis Laboratory at VPI by the second quarter of 1983.

## CDB Systems Catalog

The purpose of this catalog is to reduce data collection redundancies and to make known to users data that is readily available for consumption. Virginia physical phenomena, natural resources and related geo-based data were among the topics covered in the catalog's first two editions. A third edition is expected during January of 1983.

## Large-Scale Econometric Model

The Virginia Large-Scale Econometric Model (VLSEM) is a computerized collection of data which shows, in numerical terms, how various sectors in the state's economy interact with each other and with corresponding sectors on the national level. Use of the information contained in the model will ultimately enable government and business officials to make significant strides in economic forecasting.

Developed by Chase Econometrics Associates, Inc. of Bala Cynwyd, Pa., VLSEM consists of a core model, a Revenue Extension and an Agricultural Extension. While the core model and Revenue Extension became operational during fiscal 81-82, administrative and accounting procedures regarding their use are yet to be developed and were targeted for publication in late 1982. The Agricultural Extension was also targeted for operation late in the year, with the administrative and contracting details to be completed early in 1983.

At the same time that work was proceeding on the modules, CDB also prepared to implement the Virginia Water Use Data Base System. This system, which will be implemented on the Virginia Commonwealth University Com-

puter, is expected to generate Virginia water use statistics during the first quarter of 1983. Presently CDB is coordinating the project with the U.S. Geological Survey District Office, Virginia State Water Control Board, the State Department of Health and the Department of Agriculture and Consumer Services.

The CDB Task Force was created in 1980 to develop a community type of data base to help eliminate duplication of data bases and information systems in Virginia's state government. The task force's goal, more simply, is to develop a central storehouse of data and programs which will meet the needs of those users who require this information; such as state agencies, planning districts, businesses and/or industry, counties and incorporated cities as well as other states.

## Outlook For Systems Development

In October 1981 the Department of Taxation Management Team approved a systems development plan calling for the design and implementation of the State Tax Accounting and Reporting System (STARS). This is a data base management system composed of seven major modules: Registration, Accounting, Accounts Receivable, Correspondence, Return Processing, Audit/Collections Tracking, and Management Information Reporting. Also approved was the development of an online system that will replace part of the microfiche system now used to access processing information from the current business taxes systems. Once implemented, this system will enable users to retrieve within seconds data which previously required three to five days to access.

Activities to establish the network and put current data online were varied during fiscal 1981-82, as members of the Systems Development Project Team broke into task groups and worked toward implementation of the system in July. Provisions were made to acquire the terminals and equipment which were to be placed in the central and field offices before implementation can take place. Computer technicians on the team received training in data base technology in preparation for designing the data base management system. Systems and procedures analysts also developed general designs, using data flow diagrams, to illustrate the flow of data within the department.

To support applications design, a data element survey was completed in November to determine how elements of data are used throughout the department and what information is most often needed. Overall findings of the survey were catalogued in a data dictionary, then analyzed and integrated into the total systems design. User representatives from the Systems Development Team also worked with department personnel to identify the processing and handling rules for all major areas of business tax processing. These rules were subsequently documented and presented for approval to a User Review Group and the Office the Commissioner.

Just before the close of the fiscal year, the department acquired some 62 display terminals and 13 tabletop printers, and their installation was begun in the central and district offices. As preparations were made to bring up the online system by mid-summer, personnel in the district offices were trained to operate the terminal and printer and plans were underway to train central office personnel when equipment installation was complete.

At the same time these activities were transpiring, members of the Systems Development Team were identifying and documenting operating procedures for STARS. In addition, general design work proceeded on four of the system's components—Registration, Accounting, Accounts Receivable and Correspondence—which were to be ready for implementation beginning in 1983.

Throughout the coming years, the Systems Development Project is expected to represent substantial and far-reaching potential for the Department of Taxation in the areas of information management, tax administration and processing. Among other benefits, the project will enhance the department's ability to handle greater numbers of tax transactions with no increase in personnel, thereby improving the agency's ability to respond to the needs of Virginia taxpayers.

# Tax Administration Highlights

## Watercraft Sales and Use Tax

The Virginia Watercraft Sales and Use Tax Act, effective January 1, 1982, imposes a sales tax on the purchasers of watercraft sold in Virginia which are at least 15 feet in length and have a gross weight in excess of 400 pounds unless documented by the United States Coast Guard. Additionally, the act imposes a use tax on such watercraft if not sold in Virginia but required to be titled in Virginia. The tax rate is two percent of the purchase price or of the current market value if purchased six months or more before required to be titled for use in Virginia.

Dealers are exempt from the tax on purchases of watercraft for resale and also on purchases of watercraft for lease, charter or other use for compensation, but are subject to tax on the gross receipts from lease, charter or other use. All transactions subject to the watercraft tax are exempted from Virginia Retail Sales and Use Tax.

Regulations pursuant to the Watercraft Sales and Use Tax have been developed, and the Department of Taxation has experienced no appreciable problems in the administration of the tax during its first year of implementation.

## OPM Withholding

Public Law 97-35, enacted by Congress in late 1981, authorized the Office of Personnel Management (OPM) to enter into agreements with the states to allow the voluntary withholding of state income tax from annuity payments to civil service retirees. A project team composed of Department of Taxation personnel was subsequently appointed to study the question and to determine the feasibility of Virginia's participation in the project. Early 1982 saw the laying of groundwork for the agreement between Virginia and OPM, which was expected to be signed in October. Withholding under the provisions of the law is scheduled to begin in January, 1983.

## Set-Off Debt Collection

The 1981 session of the General Assembly enacted the Set-Off Debt Collection Act, allowing individual income tax refunds to be used to satisfy debts individuals may have incurred with other state agencies. During fiscal 1981-82, a project team was created within the Department of Taxation to study the procedures necessary for implementing this act, and a public hearing was scheduled for October 1, 1982.

The order adopting regulations for implementing the act was expected to be signed by the Secretary of Administration and Finance on November 1, 1982.

The department expects to begin setting off by February 1, 1983.

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# INDIVIDUAL INCOME TAX

## TABLE 1.1

### Virginia Adjusted Gross Income, Total Exemptions, Total Deductions, Total Taxable Income, and Total Tax, by Virginia Adjusted Gross Income Classes—Taxable Year 1980

| Adjusted Gross Income Classes | Total Adjusted Gross Income | Total Exemptions Claimed | Itemized Deductions Claimed | Standard Deductions Claimed | Total Deductions Claimed | Total Taxable Income | Total Tax |
|---|---|---|---|---|---|---|---|
| $ 0 - $ 999 | $ 35,293,634 | $ 54,393,628 | $ 25,432,276 | $ 74,504,602 | $ 99,936,878 | $ 993,959 | $ 2,837 |
| 1,000 - 1,999 | 135,513,585 | 65,652,312 | 4,531,691 | 105,886,511 | 110,418,202 | 7,381,258 | 29,689 |
| 2,000 - 2,999 | 221,082,747 | 70,103,268 | 6,621,979 | 103,593,758 | 110,215,737 | 52,940,635 | 95,827 |
| 3,000 - 3,999 | 317,305,291 | 81,278,093 | 10,867,647 | 106,472,848 | 117,340,495 | 125,712,880 | 2,507,122 |
| 4,000 - 4,999 | 383,647,481 | 84,545,348 | 15,670,143 | 99,619,557 | 115,289,700 | 188,677,833 | 3,809,331 |
| 5,000 - 5,999 | 454,643,280 | 87,102,699 | 19,213,368 | 97,026,766 | 116,240,134 | 254,580,006 | 5,434,186 |
| 6,000 - 6,999 | 587,653,318 | 98,146,137 | 24,513,219 | 106,882,986 | 131,396,205 | 359,961,450 | 8,254,080 |
| 7,000 - 7,999 | 673,085,168 | 100,511,332 | 28,863,963 | 106,114,211 | 134,978,174 | 437,506,523 | 11,108,866 |
| 8,000 - 8,999 | 709,738,199 | 97,568,201 | 33,780,975 | 98,534,252 | 132,315,227 | 478,398,406 | 13,480,237 |
| 9,000 - 9,999 | 734,911,417 | 93,226,471 | 39,203,046 | 97,280,169 | 136,483,215 | 502,686,316 | 15,227,694 |
| 10,000 - 10,999 | 764,614,646 | 89,730,243 | 43,097,199 | 98,659,863 | 141,757,062 | 529,496,667 | 16,936,006 |
| 11,000 - 11,999 | 782,282,083 | 86,786,107 | 48,588,949 | 97,625,615 | 146,214,564 | 544,943,559 | 18,113,430 |
| 12,000 - 12,999 | 795,535,211 | 83,730,191 | 53,627,501 | 95,915,699 | 149,543,200 | 556,557,866 | 19,047,383 |
| 13,000 - 13,999 | 800,825,605 | 80,607,994 | 58,650,743 | 90,996,911 | 149,647,654 | 564,534,348 | 19,780,951 |
| 14,000 - 14,999 | 817,078,464 | 79,145,908 | 64,882,725 | 83,504,169 | 148,386,894 | 582,563,117 | 20,857,830 |
| 15,000 - 19,999 | 4,344,430,816 | 382,966,342 | 406,545,946 | 327,397,781 | 733,943,727 | 3,193,807,696 | 121,692,127 |
| 20,000 - 24,999 | 4,458,435,036 | 343,956,880 | 532,779,215 | 191,791,836 | 724,571,051 | 3,358,721,022 | 137,110,794 |
| 25,000 - 29,999 | 4,099,517,973 | 274,724,806 | 574,013,640 | 94,894,954 | 668,908,594 | 3,127,014,611 | 133,457,887 |
| 30,000 - 34,999 | 3,456,506,480 | 202,139,201 | 525,606,697 | 41,962,695 | 567,569,392 | 2,662,819,325 | 118,074,346 |
| 35,000 - 39,999 | 2,701,797,876 | 139,817,817 | 427,253,400 | 17,224,927 | 444,478,327 | 2,097,924,126 | 96,337,181 |
| 40,000 - 44,999 | 2,034,558,327 | 94,449,966 | 327,565,593 | 6,656,955 | 334,222,548 | 1,588,837,302 | 75,205,108 |
| 45,000 - 49,999 | 1,524,868,395 | 64,241,191 | 246,850,471 | 2,721,776 | 249,572,247 | 1,196,186,173 | 58,019,722 |
| 50,000 - 74,999 | 3,378,695,304 | 115,665,674 | 539,995,282 | 2,749,029 | 542,744,311 | 2,679,135,306 | 134,875,842 |
| 75,000 - 99,999 | 997,368,374 | 24,254,068 | 152,693,576 | 252,983 | 152,946,559 | 795,891,895 | 42,045,350 |
| 100,000 and over | 2,134,876,825 | 23,312,268 | 323,071,436 | 121,999 | 323,193,435 | 1,508,681,157 | 83,422,530 |
| Totals | $37,344,265,535 | $2,918,056,165 | $4,533,920,680 | $2,148,392,852 | $6,682,313,532 | $27,395,955,486 | $1,154,926,356 |

Section 58-151.03 stipulates that no income tax is imposed, nor any return required to be filed by individuals with Virginia Adjusted Gross Income of less than $3,000. Consequently "Total Tax" will be significantly less than 2 percent of "Total Taxable Income" for the Income Classes $0 - $2,999.

## TABLE 1.2

### Number and Type of Returns, by Virginia Adjusted Gross Income Classes—Taxable Year 1980

| Adjusted Gross Income Classes | Individual Returns | Joint Returns Married | Separate Returns Married | Combined Returns Married | Total Returns |
|---|---|---|---|---|---|
| $ 0 - $ 999 | 54,659 | 9,044 | 3,186 | 330 | 67,219 |
| 1,000 - 1,999 | 78,760 | 6,531 | 4,692 | 280 | 90,263 |
| 2,000 - 2,999 | 74,051 | 8,841 | 5,190 | 520 | 88,602 |
| 3,000 - 3,999 | 71,533 | 12,968 | 5,241 | 1,074 | 90,816 |
| 4,000 - 4,999 | 63,644 | 14,694 | 5,080 | 1,931 | 85,349 |
| 5,000 - 5,999 | 59,209 | 15,475 | 5,047 | 2,919 | 82,650 |
| 6,000 - 6,999 | 63,368 | 17,127 | 5,771 | 4,085 | 90,351 |
| 7,000 - 7,999 | 61,119 | 17,501 | 5,954 | 5,223 | 89,797 |
| 8,000 - 8,999 | 54,324 | 17,283 | 5,611 | 6,363 | 83,581 |
| 9,000 - 9,999 | 48,388 | 16,660 | 4,885 | 7,467 | 77,400 |
| 10,000 - 10,999 | 43,893 | 16,201 | 4,497 | 8,271 | 72,862 |
| 11,000 - 11,999 | 38,939 | 15,564 | 4,119 | 9,429 | 68,051 |
| 12,000 - 12,999 | 34,503 | 14,880 | 3,743 | 10,543 | 63,669 |
| 13,000 - 13,999 | 29,657 | 14,561 | 3,482 | 11,651 | 59,351 |
| 14,000 - 14,999 | 26,495 | 13,870 | 3,076 | 12,941 | 56,382 |
| 15,000 - 19,999 | 92,518 | 66,063 | 11,063 | 79,806 | 249,450 |
| 20,000 - 24,999 | 44,892 | 58,460 | 5,796 | 90,025 | 199,173 |
| 25,000 - 29,999 | 22,108 | 41,979 | 2,983 | 82,747 | 149,817 |
| 30,000 - 34,999 | 11,650 | 28,869 | 1,658 | 64,716 | 106,893 |
| 35,000 - 39,999 | 6,542 | 19,888 | 913 | 45,011 | 72,354 |
| 40,000 - 44,999 | 3,686 | 14,137 | 541 | 29,693 | 48,057 |
| 45,000 - 49,999 | 2,226 | 10,035 | 370 | 19,575 | 32,206 |
| 50,000 - 74,999 | 3,501 | 18,315 | 697 | 35,038 | 57,551 |
| 75,000 - 99,999 | 839 | 3,945 | 250 | 6,679 | 11,713 |
| 100,000 and over | 1,012 | 3,617 | 562 | 5,809 | 11,000 |
| Totals | 991,516 | 476,508 | 94,407 | 542,126 | 2,104,557 |

# TABLE 1.3

## Number of Returns, Number and Type of Exemptions, by Virginia Adjusted Gross Income Classes—Taxable Year 1980

| Adjusted Gross Income Classes | Total Number of Returns | Number and Type of Total Exemptions | | | | |
|---|---|---|---|---|---|---|
| | | Personal ($600) | Dependent ($600) | Age ($600) | Blindness ($600) | Total Number of Exemptions |
| $ 0 - $ 999 | 67,219 | 76,678 | 14,490 | 5,229 | 74 | 96,471 |
| 1,000 - 1,999 | 90,263 | 97,143 | 15,087 | 4,256 | 67 | 116,553 |
| 2,000 - 2,999 | 88,602 | 98,052 | 18,746 | 7,320 | 118 | 124,236 |
| 3,000 - 3,999 | 90,816 | 104,987 | 25,364 | 12,149 | 187 | 142,687 |
| 4,000 - 4,999 | 85,349 | 102,146 | 29,539 | 15,388 | 244 | 147,317 |
| 5,000 - 5,999 | 82,650 | 101,251 | 34,840 | 14,457 | 248 | 150,796 |
| 6,000 - 6,999 | 90,351 | 111,766 | 43,050 | 13,784 | 268 | 168,868 |
| 7,000 - 7,999 | 89,797 | 112,797 | 46,257 | 12,612 | 279 | 171,945 |
| 8,000 - 8,999 | 83,581 | 107,511 | 46,994 | 11,602 | 275 | 166,382 |
| 9,000 - 9,999 | 77,400 | 101,853 | 46,157 | 10,572 | 239 | 158,821 |
| 10,000 - 10,999 | 72,862 | 97,713 | 45,591 | 9,251 | 208 | 152,763 |
| 11,000 - 11,999 | 68,051 | 93,414 | 45,391 | 8,338 | 215 | 147,358 |
| 12,000 - 12,999 | 63,669 | 89,473 | 45,124 | 7,350 | 175 | 142,122 |
| 13,000 - 13,999 | 59,351 | 85,974 | 43,761 | 6,659 | 145 | 136,539 |
| 14,000 - 14,999 | 56,382 | 83,628 | 44,015 | 6,129 | 140 | 133,912 |
| 15,000 - 19,999 | 249,450 | 397,092 | 224,940 | 23,191 | 625 | 645,848 |
| 20,000 - 24,999 | 199,173 | 348,824 | 213,503 | 15,013 | 468 | 577,808 |
| 25,000 - 29,999 | 149,817 | 275,308 | 174,527 | 10,459 | 296 | 460,590 |
| 30,000 - 34,999 | 106,893 | 200,956 | 129,732 | 7,750 | 192 | 338,630 |
| 35,000 - 39,999 | 72,354 | 137,510 | 90,637 | 5,717 | 153 | 234,017 |
| 40,000 - 44,999 | 48,057 | 92,042 | 61,957 | 4,026 | 85 | 158,110 |
| 45,000 - 49,999 | 32,206 | 61,937 | 42,312 | 3,172 | 70 | 107,491 |
| 50,000 - 74,999 | 57,551 | 111,127 | 75,239 | 7,135 | 132 | 193,633 |
| 75,000 - 99,999 | 11,713 | 22,418 | 15,971 | 2,174 | 23 | 40,586 |
| 100,000 and over | 11,000 | 20,645 | 15,338 | 2,929 | 38 | 38,950 |
| Totals | 2,104,557 | 3,132,245 | 1,588,562 | 226,662 | 4,964 | 4,952,433 |

# TABLE 1.4

## Total Virginia Adjusted Gross Income, Total Tax, Effective Tax Rate, by Virginia Adjusted Gross Income Classes—Taxable Year 1980

| Adjusted Gross Income Classes | Adjusted Gross Income | Total Tax | Effective Tax Rate on Adjusted Gross Income |
|---|---|---|---|
| $ 0 - $ 999 | $ 35,293,634 | $ 2,837 | 0.01% |
| 1,000 - 1,999 | 135,513,585 | 29,689 | 0.02 |
| 2,000 - 2,999 | 221,082,747 | 95,827 | 0.04 |
| 3,000 - 3,999 | 317,305,291 | 2,507,122 | 0.79 |
| 4,000 - 4,999 | 383,647,481 | 3,809,331 | 0.99 |
| 5,000 - 5,999 | 454,643,280 | 5,434,186 | 1.20 |
| 6,000 - 6,999 | 587,653,318 | 8,254,080 | 1.40 |
| 7,000 - 7,999 | 673,085,168 | 11,108,866 | 1.65 |
| 8,000 - 8,999 | 709,738,199 | 13,480,237 | 1.90 |
| 9,000 - 9,999 | 734,911,417 | 15,227,694 | 2.07 |
| 10,000 - 10,999 | 764,614,646 | 16,936,006 | 2.21 |
| 11,000 - 11,999 | 782,282,083 | 18,113,430 | 2.32 |
| 12,000 - 12,999 | 795,535,211 | 19,047,383 | 2.39 |
| 13,000 - 13,999 | 800,825,605 | 19,780,951 | 2.47 |
| 14,000 - 14,999 | 817,078,464 | 20,857,830 | 2.55 |
| 15,000 - 19,999 | 4,344,430,816 | 121,692,127 | 2.80 |
| 20,000 - 24,999 | 4,458,435,036 | 137,110,794 | 3.08 |
| 25,000 - 29,999 | 4,099,517,973 | 133,457,887 | 3.26 |
| 30,000 - 34,999 | 3,456,506,480 | 118,074,346 | 3.42 |
| 35,000 - 39,999 | 2,701,797,876 | 96,337,181 | 3.57 |
| 40,000 - 44,999 | 2,034,558,327 | 75,205,108 | 3.70 |
| 45,000 - 49,999 | 1,524,868,395 | 58,019,722 | 3.80 |
| 50,000 - 74,999 | 3,378,695,304 | 134,875,842 | 3.99 |
| 75,000 - 99,999 | 997,368,374 | 42,045,350 | 4.22 |
| 100,000 and over | 2,134,876,825 | 83,422,530 | 3.91 |
| Totals | $37,344,265,535 | $1,154,926,356 | 3.09% |

# TABLE

## Total Virginia Adjusted Gross Income & Total Exemptions,

| COUNTIES | VIRGINIA ADJUSTED GROSS INCOME | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Total | 0 - $2,999 | $3,000 $4,999 | $5,000 - $9,999 | $10,000 $14,999 | $15,000 - $19,999 | $20,000 - $24,999 | $25,000 - $29,999 |
| Accomack | $ 140,602,542 | $ 2,714,494 | $ 5,093,661 | $ 24,825,929 | $ 21,654,646 | $ 21,347,151 | $ 16,819,312 | $ 13,986,611 |
| Albemarle | 384,286,815 | 3,581,975 | 6,414,034 | 29,693,228 | 38,663,695 | 39,304,852 | 40,385,557 | 37,763,145 |
| Alleghany | 77,240,255 | 797,373 | 1,538,157 | 7,053,581 | 8,582,515 | 10,970,877 | 13,400,247 | 11,892,243 |
| Amelia | 38,083,906 | 548,084 | 1,173,883 | 5,895,398 | 6,182,985 | 6,556,095 | 5,126,416 | 4,889,[illegible] |
| Amherst | 147,812,387 | 1,559,585 | 3,294,349 | 16,520,849 | 19,635,356 | 23,608,310 | 24,094,545 | 19,821,483 |
| Appomattox | 58,773,978 | 796,414 | 1,455,843 | 7,535,309 | 7,826,484 | 9,311,091 | 10,099,139 | 8,287,970 |
| Arlington | 1,754,243,223 | 9,508,692 | 19,574,926 | 87,257,900 | 149,025,937 | 185,155,937 | 167,623,653 | 157,013,179 |
| Augusta | 331,949,411 | 3,353,915 | 6,112,767 | 31,197,462 | 43,362,947 | 46,075,170 | 51,410,349 | 41,912,248 |
| Bath | 34,909,827 | 397,947 | 1,027,235 | 5,340,136 | 5,170,254 | 4,853,140 | 4,720,299 | 3,215,035 |
| Bedford | 210,037,585 | 2,204,513 | 4,050,257 | 21,096,681 | 27,104,377 | 31,302,511 | 34,213,967 | 27,455,401 |
| Bland | 25,834,215 | 300,425 | 678,058 | 3,345,576 | 4,952,587 | 5,437,275 | 4,981,607 | 3,173,375 |
| Botetourt | 138,903,528 | 1,392,261 | 2,771,588 | 12,875,187 | 15,558,046 | 18,282,131 | 22,653,217 | 21,054,246 |
| Brunswick | 59,945,486 | 1,161,583 | 2,544,813 | 11,377,463 | 10,462,635 | 9,762,260 | 7,841,393 | 5,187,341 |
| Buchanan | 213,945,212 | 1,902,183 | 3,274,902 | 12,299,263 | 17,489,271 | 26,315,303 | 36,488,840 | 30,078,272 |
| Buckingham | 43,964,520 | 868,291 | 1,830,316 | 8,617,589 | 8,308,758 | 7,254,464 | 6,191,556 | 4,32[illegible],557 |
| Campbell | 265,031,771 | 2,876,928 | 5,526,408 | 27,334,445 | 33,828,474 | 38,337,947 | 41,704,873 | 3[illegible],760,724 |
| Caroline | 89,080,551 | 1,514,445 | 2,229,925 | 11,508,478 | 12,623,079 | 14,367,802 | 13,876,162 | 11,123,249 |
| Carroll | 109,879,647 | 1,427,323 | 3,194,877 | 18,903,029 | 21,575,375 | 24,341,871 | 17,567,579 | 10,409,120 |
| Charles City | 35,638,060 | 496,456 | 893,263 | 5,025,852 | 5,317,853 | 6,337,369 | 4,832,804 | 3,817,438 |
| Charlotte | 46,656,655 | 730,176 | 1,849,706 | 9,007,119 | 9,096,488 | 8,617,744 | 6,281,018 | 3,739,760 |
| Chesterfield | 1,190,653,521 | 8,970,282 | 13,959,948 | 57,081,239 | 78,386,592 | 110,937,547 | 143,841,003 | 165,550,356 |
| Clarke | 66,840,550 | 645,744 | 1,364,940 | 6,040,885 | 7,735,653 | 7,823,668 | 8,257,649 | 6,863,330 |
| Craig | 19,717,923 | 186,209 | 427,523 | 2,492,822 | 3,437,918 | 4,024,149 | 3,251,667 | 2,697,771 |
| Culpeper | 134,848,898 | 1,556,364 | 2,887,935 | 13,998,113 | 18,101,134 | 18,413,919 | 18,631,902 | 16,126,476 |
| Cumberland | 30,554,105 | 540,441 | 985,802 | 5,112,219 | 5,152,036 | 5,133,448 | 3,951,727 | 2,772,893 |
| Dickenson | 89,626,438 | 1,010,705 | 1,834,535 | 6,959,798 | 7,891,864 | 12,226,196 | 18,090,735 | 11,609,696 |
| Dinwiddie | 110,528,678 | 1,410,516 | 2,349,786 | 12,614,478 | 12,368,230 | 16,040,967 | 16,174,704 | 15,603,318 |
| Essex | 47,090,212 | 750,961 | 1,401,178 | 6,373,737 | 7,062,676 | 7,518,883 | 5,846,852 | 4,858,022 |
| Fairfax | 8,245,304,255 | 47,366,741 | 65,428,459 | 219,337,694 | 354,333,958 | 411,456,447 | 437,994,020 | 484,281,495 |
| Fauquier | 287,619,029 | 2,262,604 | 4,593,732 | 19,492,791 | 24,063,653 | 25,055,934 | 28,095,549 | 29,520,331 |
| Floyd | 49,347,482 | 704,444 | 1,471,352 | 7,773,641 | 8,112,106 | 10,130,587 | 9,287,320 | 4,793,607 |
| Fluvanna | 50,409,581 | 664,054 | 1,186,079 | 6,067,207 | 7,198,362 | 7,310,017 | 8,478,114 | 6,090,766 |
| Franklin | 178,998,970 | 1,982,341 | 4,355,121 | 23,760,283 | 26,403,351 | 31,080,953 | 29,450,110 | 22,725,658 |
| Frederick | 207,308,527 | 2,365,363 | 4,567,666 | 19,499,666 | 27,444,858 | 31,172,714 | 31,918,027 | 29,094,157 |
| Giles | 89,628,045 | 1,199,392 | 1,965,422 | 10,234,829 | 15,927,002 | 16,194,984 | 14,485,460 | 11,851,492 |
| Gloucester | 124,183,868 | 1,398,553 | 2,850,082 | 11,364,813 | 13,658,382 | 16,544,734 | 18,164,627 | 16,026,270 |
| Goochland | 81,677,403 | 731,154 | 1,393,224 | 7,625,714 | 8,447,916 | 8,323,758 | 9,180,055 | 7,703,240 |
| Grayson | 66,391,125 | 1,022,226 | 2,385,453 | 13,009,069 | 13,340,357 | 14,580,405 | 9,598,092 | 5,166,148 |
| Greene | 42,993,851 | 470,993 | 887,205 | 5,185,466 | 6,584,660 | 7,209,987 | 7,570,989 | 6,419,589 |
| Greensville | 47,499,008 | 810,407 | 1,589,261 | 8,572,243 | 7,906,493 | 8,133,351 | 6,263,689 | 4,880,012 |
| Halifax | 125,994,214 | 1,936,512 | 4,051,749 | 20,564,193 | 22,528,984 | 22,676,809 | 20,456,339 | 15,598,900 |
| Hanover | 383,316,837 | 3,669,434 | 5,883,235 | 27,276,886 | 32,660,261 | 38,794,078 | 48,200,596 | 54,337,448 |
| Henrico | 1,462,327,270 | 11,726,281 | 20,429,312 | 96,991,165 | 140,228,331 | 165,184,845 | 178,310,257 | 182,206,752 |
| Henry | 338,045,703 | 4,064,456 | 8,344,792 | 45,764,006 | 48,492,285 | 56,390,800 | 56,881,343 | 39,100,375 |
| Highland | 13,417,194 | 175,201 | 437,289 | 1,959,972 | 2,453,890 | 2,378,299 | 2,235,316 | 1,320,874 |
| Isle of Wight | 131,063,935 | 1,351,808 | 2,451,560 | 12,401,467 | 18,192,117 | 17,523,883 | 20,800,742 | 19,486,085 |
| James City | 160,510,103 | 2,291,033 | 3,687,300 | 14,222,439 | 15,314,953 | 15,922,734 | 17,136,291 | 16,513,574 |
| King George | 67,739,401 | 690,810 | 1,136,432 | 5,707,601 | 7,099,755 | 7,196,555 | 8,182,837 | 8,112,391 |
| King and Queen | 29,925,371 | 447,811 | 908,517 | 4,035,387 | 4,447,659 | 5,018,064 | 4,169,925 | 3,427,590 |
| King William | 59,643,085 | 733,326 | 1,352,651 | 5,822,781 | 5,791,819 | 6,504,793 | 7,586,305 | 8,386,032 |
| Lancaster | 62,469,613 | 910,734 | 1,709,507 | 7,098,409 | 8,169,360 | 7,537,908 | 7,746,705 | 5,022,085 |
| Lee | 86,387,158 | 1,416,513 | 2,897,880 | 12,186,778 | 12,324,630 | 13,294,619 | 14,447,563 | 9,748,577 |
| Loudoun | 515,086,972 | 3,724,952 | 6,322,854 | 26,651,378 | 35,972,006 | 39,030,242 | 46,352,685 | 57,032,750 |
| Louisa | 83,785,309 | 1,230,149 | 2,561,429 | 12,275,334 | 12,726,473 | 13,612,645 | 13,244,915 | 9,909,963 |
| Lunenburg | 48,440,153 | 799,043 | 1,793,324 | 9,576,394 | 8,325,704 | 9,111,550 | 6,426,851 | 4,060,690 |
| Madison | 48,662,026 | 646,679 | 1,444,458 | 7,108,159 | 8,078,451 | 7,454,728 | 7,085,535 | 5,106,556 |
| Mathews | 48,201,360 | 464,252 | 1,097,110 | 4,686,943 | 6,282,440 | 5,861,449 | 7,146,103 | 5,522,572 |
| Mecklenburg | 136,263,436 | 2,023,182 | 4,266,488 | 23,995,227 | 24,465,479 | 22,369,325 | 19,455,239 | 12,193,937 |
| Middlesex | 40,641,584 | 580,870 | 1,352,768 | 5,246,425 | 6,116,411 | 5,916,760 | 5,355,211 | 4,160,781 |
| Montgomery | 294,721,254 | 5,377,305 | 8,789,564 | 33,375,013 | 38,711,619 | 40,696,163 | 39,616,695 | 32,146,198 |
| Nelson | 55,031,373 | 815,070 | 1,616,476 | 8,124,572 | 9,262,162 | 8,671,016 | 8,197,883 | 6,717,920 |
| New Kent | 52,924,269 | 551,654 | 898,145 | 4,192,436 | 5,237,776 | 6,733,586 | 8,552,774 | 7,759,753 |
| Northampton | 56,426,440 | 1,402,018 | 2,835,950 | 10,455,057 | 9,355,098 | 8,207,247 | 6,351,603 | 4,421,889 |
| Northumberland | 54,858,699 | 687,169 | 1,794,952 | 6,638,368 | 8,059,177 | 7,718,646 | 6,796,092 | 5,114,504 |
| Nottoway | 66,705,507 | 999,256 | 2,116,586 | 9,981,821 | 10,199,976 | 10,060,002 | 10,139,142 | 8,220,267 |
| Orange | 113,138,913 | 1,237,027 | 2,335,460 | 12,273,167 | 14,505,085 | 12,887,155 | 15,267,763 | 12,022,746 |
| Page | 92,219,435 | 1,461,818 | 2,914,222 | 14,262,029 | 15,588,000 | 15,769,942 | 13,426,187 | 11,248,316 |
| Patrick | 81,376,922 | 807,997 | 2,199,641 | 12,864,279 | 14,287,471 | 13,962,591 | 14,091,307 | 8,499,732 |
| Pittsylvania | 322,615,656 | 4,139,316 | 8,421,368 | 46,355,413 | 53,431,347 | 54,838,053 | 53,809,798 | 43,174,306 |
| Powhatan | 70,845,338 | 656,133 | 1,221,633 | 5,515,884 | 6,619,393 | 8,498,617 | 10,457,107 | 10,083,547 |
| Prince Edward | 65,486,425 | 1,151,288 | 2,157,480 | 10,900,711 | 10,063,002 | 9,584,189 | 8,624,633 | 6,520,306 |
| Prince George | 109,378,526 | 1,210,957 | 2,122,525 | 8,450,251 | 10,403,462 | 12,769,286 | 16,734,513 | 16,273,509 |
| Prince William | 1,073,529,033 | 9,407,228 | 13,731,339 | 52,471,256 | 74,189,699 | 84,807,653 | 111,442,420 | 139,220,717 |
| Pulaski | 174,447,348 | 2,296,121 | 4,569,674 | 22,980,935 | 26,541,535 | 31,028,669 | 29,833,472 | 20,665,370 |

# 1.5
## Total Deductions, Number of Returns—Taxable Year 1980—by Locality

| | | | EXEMPTIONS | | DEDUCTIONS | | | NUMBER OF RETURNS | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| $30,000 $34,999 | $35,000 $39,999 | $40,000 and over | Number of Exemptions | Amount of Exemptions | Number of Returns Standard | Number of Returns Itemized | Total Amount | Total Returns | Individual Returns | Joint Returns Married | Separate Returns Married | Combined Returns Married |
| $ 8,500,215 | $ 5,298,855 | $ 20,361,668 | 27,683 | $ 16,503,217 | 9,561 | 1,722 | $ 22,977,605 | 11,283 | 5,371 | 2,590 | 351 | 2,971 |
| 31,610,323 | 23,018,133 | 133,851,873 | 46,134 | 27,253,871 | 13,005 | 6,893 | 72,436,419 | 19,898 | 9,428 | 4,361 | 481 | 5,628 |
| 8,133,297 | 5,306,305 | 9,565,660 | 12,819 | 7,624,547 | 3,470 | 1,310 | 11,981,768 | 4,780 | 1,666 | 1,618 | 49 | 1,447 |
| 2,681,136 | 1,788,144 | 3,842,237 | 7,426 | 4,432,103 | 2,387 | 586 | 6,537,045 | 2,953 | 1,273 | 812 | 66 | 802 |
| 14,832,816 | 9,683,384 | 14,761,710 | 24,595 | 14,670,990 | 7,070 | 2,690 | 25,218,105 | 9,760 | 4,014 | 2,173 | 214 | 3,359 |
| 5,558,314 | 2,630,784 | 5,292,750 | 10,895 | 6,386,248 | 3,180 | 971 | 10,116,946 | 4,151 | 1,652 | 1,086 | 70 | 1,343 |
| 148,579,890 | 137,985,019 | 692,518,140 | 149,514 | 87,202,412 | 46,420 | 31,018 | 280,819,956 | 77,438 | 49,207 | 11,959 | 2,571 | 13,701 |
| 32,169,995 | 19,388,203 | 56,966,357 | 5,071 | 30,186,970 | 14,600 | 5,501 | 53,303,328 | 20,101 | 7,920 | 5,311 | 344 | 6,626 |
| 2,241,448 | 1,348,524 | 6,595,809 | 6,332 | 3,715,810 | 2,012 | 418 | 5,906,457 | 2,430 | 1,035 | 621 | 103 | 671 |
| 18,498,501 | 12,273,791 | 31,837,586 | 33,394 | 19,857,731 | 9,331 | 3,849 | 36,179,835 | 13,180 | 4,974 | 3,401 | 228 | 4,577 |
| 1,097,413 | 703,82 | 1,161,075 | 5,031 | 2,987,692 | 1,655 | 291 | 4,026,683 | 1,946 | 687 | 667 | 37 | 555 |
| 15,750,700 | 9,722,076 | 18,844,076 | 21,238 | 12,641,841 | 5,669 | 2,773 | 24,181,660 | 8,442 | 3,202 | 2,416 | 121 | 2,703 |
| 3,330,564 | 1,261,107 | 7,016,527 | 13,033 | 7,792,192 | 4,311 | 848 | 10,668,002 | 5,159 | 2,395 | 1,216 | 187 | 1,361 |
| 20,403,797 | 12,727,256 | 52,986,195 | 30,040 | 17,917,516 | 8,761 | 2,087 | 26,087,288 | 10,848 | 3,372 | 5,386 | 171 | 1,919 |
| 2,388,825 | 1,189,579 | 2,992,585 | 9,704 | 5,800,117 | 3,296 | 557 | 7,860,364 | 3,853 | 1,761 | 960 | 99 | 1,033 |
| 28,982,425 | 17,509,168 | 31,171,379 | 42,951 | 25,500,661 | 12,161 | 4,805 | 44,336,372 | 16,966 | 6,751 | 4,160 | 342 | 5,713 |
| 7,849,901 | 4,571,564 | 9,415,946 | 15,984 | 9,524,709 | 5,029 | 1,479 | 15,297,995 | 6,508 | 3,144 | 1,454 | 152 | 1,758 |
| 4,746,060 | 2,621,801 | 5,092,592 | 22,310 | 13,321,221 | 7,567 | 1,285 | 17,905,165 | 8,852 | 3,051 | 2,156 | 306 | 3,339 |
| 3,069,031 | 2,050,627 | 3,797,567 | 5,959 | 3,572,375 | 2,100 | 484 | 5,856,284 | 2,584 | 1,423 | 511 | 66 | 584 |
| 2,574,009 | 1,114,220 | 3,846,415 | 10,116 | 6,050,440 | 3,389 | 559 | 8,092,277 | 3,948 | 1,617 | 1,026 | 114 | 1,191 |
| 167,681,385 | 131,952,338 | 312,292,831 | 143,800 | 84,729,662 | 27,833 | 28,451 | 216,762,189 | 56,284 | 22,327 | 13,738 | 1,065 | 19,154 |
| 5,639,043 | 3,669,979 | 18,799,679 | 9,300 | 5,526,512 | 2,644 | 1,150 | 12,407,956 | 3,794 | 1,683 | 880 | 81 | 1,150 |
| 1,226,406 | 777,491 | 1,195,967 | 3,525 | 2,108,352 | 1,119 | 284 | 3,239,401 | 1,403 | 521 | 408 | 22 | 452 |
| 11,879,456 | 6,816,023 | 26,437,576 | 21,408 | 12,715,451 | 6,122 | 2,339 | 23,844,122 | 8,461 | 3,640 | 2,134 | 209 | 2,478 |
| 2,044,872 | 1,160,980 | 3,699,687 | 6,297 | 3,761,678 | 1,944 | 492 | 5,519,777 | 2,436 | 1,098 | 666 | 50 | 622 |
| 7,534,958 | 3,848,467 | 18,819,486 | 14,397 | 8,603,911 | 4,294 | 886 | 11,378,884 | 5,180 | 1,625 | 2,576 | 68 | 911 |
| 13,254,888 | 7,011,622 | 13,700,169 | 18,377 | 10,995,273 | 5,261 | 2,024 | 18,567,196 | 7,285 | 3,262 | 1,716 | 163 | 2,144 |
| 3,628,982 | 2,364,689 | 7,284,232 | 8,368 | 4,980,367 | 2,605 | 814 | 8,581,994 | 3,419 | 1,659 | 809 | 76 | 875 |
| 546,678,284 | 581,018,726 | 3,097,408,431 | 581,251 | 339,781,355 | 116,550 | 133,775 | 1,227,554,602 | 250,325 | 121,087 | 58,127 | 10,022 | 61,089 |
| 25,177,781 | 22,110,340 | 107,246,314 | 34,279 | 20,265,240 | 8,478 | 5,102 | 65,184,056 | 13,580 | 5,731 | 3,326 | 437 | 4,086 |
| 2,760,521 | 1,157,924 | 3,155,980 | 9,783 | 5,846,589 | 3,168 | 687 | 8,391,009 | 3,855 | 1,407 | 1,030 | 68 | 1,350 |
| 4,252,075 | 2,620,531 | 6,542,376 | 8,918 | 5,310,302 | 2,525 | 939 | 9,323,249 | 3,484 | 1,422 | 893 | 84 | 1,085 |
| 13,412,601 | 7,325,476 | 18,503,076 | 31,414 | 18,753,488 | 9,802 | 2,744 | 29,674,595 | 12,546 | 4,863 | 2,907 | 258 | 4,518 |
| 19,833,933 | 11,017,892 | 30,394,251 | 33,727 | 20,001,977 | 9,134 | 4,018 | 36,448,598 | 13,152 | 5,096 | 3,562 | 256 | 4,238 |
| 7,171,753 | 3,198,197 | 7,399,514 | 16,031 | 9,538,060 | 5,141 | 1,205 | 14,206,641 | 6,346 | 2,517 | 1,816 | 125 | 1,803 |
| 12,088,742 | 8,719,109 | 23,368,556 | 19,143 | 11,375,462 | 5,111 | 2,523 | 22,707,365 | 7,634 | 2,971 | 2,146 | 195 | 2,322 |
| 6,320,398 | 4,471,395 | 27,480,546 | 10,627 | 6,351,547 | 3,007 | 1,364 | 14,244,170 | 4,371 | 1,993 | 1,003 | 81 | 1,294 |
| 2,200,337 | 1,268,342 | 3,820,696 | 14,149 | 8,452,451 | 5,065 | 842 | 10,828,996 | 5,707 | 1,994 | 1,530 | 243 | 1,940 |
| 3,750,818 | 2,026,222 | 2,887,922 | 7,438 | 4,418,076 | 2,254 | 713 | 7,346,452 | 2,967 | 1,179 | 734 | 60 | 994 |
| 2,421,924 | 1,522,464 | 5,399,184 | 9,840 | 5,882,984 | 3,247 | 651 | 8,257,330 | 3,898 | 1,760 | 820 | 244 | 1,074 |
| 6,976,273 | 3,919,121 | 7,285,354 | 26,036 | 15,552,694 | 8,580 | 1,575 | 20,857,367 | 10,155 | 4,134 | 2,300 | 331 | 3,390 |
| 50,705,072 | 38,633,036 | 83,156,791 | 90,233 | 29,937,081 | 12,132 | 8,045 | 64,397,256 | 20,477 | 8,621 | 4,960 | 357 | 6,539 |
| 154,533,939 | 122,084,244 | 390,630,144 | 172,773 | 102,892,794 | 45,057 | 29,625 | 247,502,193 | 74,682 | 36,264 | 15,360 | 1,327 | 21,731 |
| 27,337,616 | 15,726,697 | 33,943,333 | 57,481 | 34,283,047 | 17,750 | 6,028 | 57,118,545 | 23,778 | 9,920 | 4,083 | 1,477 | 8,298 |
| 838,371 | 561,153 | 1,036,829 | 2,628 | 1,535,670 | 858 | 176 | 2,167,882 | 1,034 | 384 | 354 | 15 | 281 |
| 14,052,123 | 8,513,231 | 17,206,919 | 20,630 | 12,318,992 | 5,952 | 2,335 | 21,490,080 | 8,287 | 3,636 | 1,958 | 546 | 2,149 |
| 15,835,213 | 14,423,833 | 45,162,833 | 22,021 | 12,956,680 | 6,182 | 3,221 | 28,999,213 | 9,403 | 4,715 | 1,762 | 283 | 2,643 |
| 7,496,046 | 5,997,765 | 16,119,409 | 9,737 | 5,773,321 | 2,529 | 1,287 | 11,202,065 | 3,816 | 1,653 | 961 | 125 | 1,077 |
| 2,714,948 | 1,668,637 | 3,088,833 | 5,499 | 3,289,803 | 1,774 | 439 | 5,002,684 | 2,213 | 967 | 610 | 54 | 582 |
| 6,469,448 | 4,559,077 | 12,436,853 | 8,999 | 5,372,641 | 2,553 | 1,029 | 9,880,385 | 3,582 | 1,629 | 840 | 42 | 1,071 |
| 4,429,381 | 3,014,049 | 18,831,495 | 10,004 | 5,969,892 | 3,047 | 1,035 | 11,187,933 | 4,082 | 1,775 | 911 | 128 | 1,268 |
| 5,870,979 | 2,787,150 | 11,412,469 | 17,381 | 10,347,915 | 5,365 | 1,132 | 14,504,952 | 6,497 | 2,197 | 2,607 | 175 | 1,518 |
| 60,389,889 | 54,261,517 | 185,328,699 | 58,443 | 34,398,781 | 11,676 | 11,463 | 104,754,095 | 23,139 | 9,868 | 5,863 | 673 | 6,735 |
| 6,662,232 | 3,417,486 | 8,144,703 | 15,667 | 9,323,507 | 5,065 | 1,239 | 14,736,151 | 6,304 | 2,870 | 1,574 | 159 | 1,701 |
| 2,404,977 | 1,821,039 | 4,120,581 | 10,389 | 6,211,571 | 3,539 | 576 | 8,365,626 | 4,115 | 1,740 | 975 | 144 | 1,256 |
| 3,206,622 | 1,879,292 | 6,649,546 | 8,887 | 5,287,338 | 2,864 | 701 | 8,227,687 | 3,565 | 1,534 | 886 | 63 | 1,082 |
| 4,082,825 | 3,275,569 | 9,782,097 | 7,334 | 4,376,793 | 2,116 | 804 | 7,925,516 | 2,920 | 1,125 | 828 | 56 | 911 |
| 8,516,544 | 4,794,948 | 14,183,057 | 26,875 | 16,022,270 | 8,969 | 1,825 | 22,585,626 | 10,794 | 4,519 | 2,414 | 760 | 3,101 |
| 2,662,288 | 1,725,212 | 7,524,858 | 7,075 | 4,212,486 | 2,179 | 698 | 7,521,569 | 2,877 | 1,234 | 714 | 61 | 868 |
| 25,690,114 | 18,177,974 | 52,140,609 | 46,756 | 27,341,129 | 15,208 | 5,520 | 52,593,970 | 20,728 | 9,795 | 4,493 | 487 | 5,953 |
| 3,431,042 | 2,464,092 | 5,731,140 | 10,246 | 6,118,180 | 3,386 | 746 | 9,364,036 | 4,132 | 1,795 | 1,138 | 84 | 1,115 |
| 6,177,467 | 5,255,269 | 7,565,409 | 7,769 | 4,634,588 | 1,967 | 1,106 | 9,040,495 | 3,073 | 1,220 | 820 | 62 | 965 |
| 2,913,424 | 2,047,545 | 8,436,609 | 11,870 | 7,085,403 | 4,426 | 607 | 9,744,101 | 5,033 | 2,572 | 1,048 | 204 | 1,212 |
| 3,357,145 | 2,702,382 | 11,990,264 | 9,322 | 5,568,023 | 2,929 | 805 | 9,440,399 | 3,734 | 1,537 | 1,010 | 83 | 1,104 |
| 6,261,631 | 3,417,004 | 7,309,822 | 12,908 | 7,719,588 | 4,093 | 1,039 | 11,192,511 | 5,132 | 2,289 | 1,192 | 100 | 1,551 |
| 8,264,092 | 5,477,844 | 28,868,584 | 16,708 | 9,917,657 | 4,998 | 1,746 | 20,718,144 | 6,744 | 2,909 | 1,892 | 131 | 2,012 |
| 5,655,243 | 3,932,575 | 7,961,123 | 17,700 | 10,566,260 | 5,895 | 1,343 | 15,933,615 | 7,238 | 3,035 | 1,976 | 136 | 2,091 |
| 4,803,101 | 2,817,328 | 7,044,375 | 15,127 | 9,031,410 | 4,841 | 1,136 | 13,136,727 | 5,977 | 2,083 | 1,376 | 324 | 2,194 |
| 23,539,833 | 12,313,751 | 22,592,471 | 59,696 | 35,649,549 | 19,046 | 4,824 | 53,388,279 | 23,870 | 9,874 | 5,549 | 696 | 7,751 |
| 8,756,471 | 5,753,843 | 13,282,910 | 10,414 | 6,208,633 | 2,382 | 1,606 | 13,216,122 | 3,988 | 1,524 | 1,130 | 78 | 1,256 |
| 4,441,180 | 2,602,580 | 9,441,056 | 12,314 | 7,320,111 | 4,077 | 994 | 11,486,066 | 5,071 | 2,450 | 1,094 | 129 | 1,398 |
| 13,939,512 | 9,404,426 | 18,070,085 | 15,981 | 9,455,848 | 4,141 | 2,249 | 18,487,240 | 6,390 | 2,539 | 1,509 | 503 | 1,839 |
| 152,577,893 | 133,714,795 | 301,966,033 | 131,536 | 77,254,671 | 24,167 | 27,262 | 222,324,670 | 51,429 | 20,583 | 13,551 | 2,987 | 14,308 |
| 13,814,524 | 7,120,277 | 15,596,771 | 31,791 | 18,926,357 | 9,791 | 2,766 | 29,312,161 | 12,557 | 5,013 | 3,183 | 218 | 4,143 |

VIRGINIA ADJUSTED GROSS INCOME

| COUNTIES | Total | 0 - $2,999 | $3,000 $4,999 | $5,000 $9,999 | $10,000 $14,999 | $15,000 $19,999 | $20,000 $24,999 | $25,000 $29,999 |
|---|---|---|---|---|---|---|---|---|
| Rappahannock | $ 34,568,543 | $ 352,619 | $ 912,422 | $ 3,911,786 | $ 4,666,302 | $ 4,500,516 | $ 4,708,327 | $ 2,966,227 |
| Richmond | 39,009,282 | 548,827 | 1,088,988 | 4,467,007 | 4,998,231 | 5,434,134 | 5,498,855 | 4,382,040 |
| Roanoke | 530,002,077 | 4,833,645 | 7,570,953 | 35,714,884 | 45,825,338 | 58,660,159 | 71,427,243 | 75,964,814 |
| Rockbridge | 86,969,202 | 1,088,838 | 2,372,707 | 11,457,809 | 15,244,560 | 14,914,838 | 14,193,023 | 10,236,563 |
| Rockingham | 327,692,365 | 3,680,766 | 7,798,807 | 40,466,264 | 48,492,740 | 54,725,371 | 52,285,157 | 37,497,662 |
| Russell | 145,173,530 | 1,407,235 | 3,239,822 | 14,154,789 | 15,757,872 | 20,303,498 | 29,575,319 | 22,166,768 |
| Scott | 106,002,792 | 1,095,106 | 2,389,913 | 11,663,123 | 16,052,381 | 18,966,748 | 20,830,652 | 13,329,658 |
| Shenandoah | 144,824,563 | 2,016,625 | 3,878,557 | 20,649,644 | 24,202,686 | 26,943,133 | 23,298,617 | 16,897,170 |
| Smyth | 149,355,434 | 2,263,288 | 4,307,043 | 23,139,162 | 25,600,906 | 27,260,537 | 22,524,842 | 13,124,922 |
| Southampton | 87,901,095 | 1,025,504 | 2,415,175 | 10,487,838 | 11,553,071 | 12,472,238 | 12,553,762 | 10,821,960 |
| Spotsylvania | 210,584,949 | 2,118,680 | 4,066,024 | 16,610,260 | 22,943,990 | 26,786,445 | 31,757,130 | 32,121,732 |
| Stafford | 272,000,245 | 2,594,650 | 4,627,469 | 16,770,559 | 23,359,782 | 27,339,762 | 36,316,142 | 38,310,278 |
| Surry | 34,294,731 | 535,716 | 855,370 | 3,568,321 | 4,644,145 | 4,724,521 | 4,567,242 | 4,877,241 |
| Sussex | 52,420,646 | 805,139 | 1,698,306 | 7,747,011 | 8,219,078 | 8,582,780 | 6,886,379 | 5,896,398 |
| Tazewell | 286,721,852 | 2,634,479 | 5,281,917 | 23,004,109 | 28,554,998 | 37,240,669 | 46,260,557 | 35,760,522 |
| Warren | 125,710,149 | 1,555,187 | 2,878,869 | 13,888,361 | 17,937,362 | 20,704,575 | 19,523,809 | 16,465,337 |
| Washington | 219,201,851 | 2,773,568 | 5,930,596 | 26,358,120 | 33,797,390 | 35,305,224 | 31,969,817 | 24,629,743 |
| Westmoreland | 68,444,592 | 1,317,573 | 2,570,433 | 10,133,028 | 10,466,766 | 9,186,183 | 9,691,138 | 7,019,363 |
| Wise | 236,009,944 | 2,353,999 | 4,623,892 | 19,883,000 | 23,274,561 | 30,767,054 | 44,935,700 | 32,252,328 |
| Wythe | 120,468,810 | 1,872,328 | 3,592,128 | 16,821,283 | 19,293,408 | 23,689,808 | 18,498,180 | 12,462,683 |
| York | 217,358,300 | 3,057,352 | 4,181,138 | 15,554,235 | 18,312,299 | 20,226,076 | 25,675,176 | 27,977,726 |
| Total | $23,391,901,757 | $225,196,184 | $398,351,880 | $1,768,169,668 | $2,269,102,422 | $2,585,599,118 | $2,736,384,788 | $2,549,019,477 |
| CITIES | | | | | | | | |
| Alexandria | $ 1,306,513,153 | $ 8,474,078 | $ 16,150,862 | $ 71,742,111 | $ 127,156,403 | $ 149,225,756 | $ 138,368,092 | $ 124,063,073 |
| Bedford | 32,927,401 | 450,562 | 884,335 | 4,277,822 | 5,359,215 | 4,798,357 | 4,304,846 | 3,943,713 |
| Bristol | 185,807,969 | 2,406,684 | 5,024,975 | 27,691,127 | 31,220,009 | 27,213,982 | 22,655,102 | 19,058,401 |
| Buena Vista | 31,365,166 | 429,664 | 849,707 | 4,121,918 | 5,659,027 | 5,803,988 | 5,382,839 | 3,815,829 |
| Charlottesville | 261,963,544 | 4,421,259 | 7,736,193 | 32,350,546 | 34,299,880 | 31,536,003 | 26,912,955 | 26,874,463 |
| Chesapeake | 719,369,725 | 7,360,423 | 13,082,390 | 63,074,007 | 79,903,921 | 90,770,107 | 106,189,821 | 105,197,208 |
| Clifton Forge | 27,680,384 | 335,705 | 661,348 | 2,884,812 | 3,041,537 | 3,717,414 | 4,132,995 | 3,679,864 |
| Colonial Heights | 129,749,601 | 1,292,615 | 2,071,482 | 8,474,128 | 11,270,702 | 14,385,424 | 17,987,511 | 18,757,992 |
| Covington | 48,578,485 | 571,583 | 1,274,410 | 5,609,429 | 6,091,709 | 8,124,551 | 7,950,204 | 7,389,365 |
| Danville | 312,173,339 | 4,087,760 | 7,503,291 | 38,095,905 | 47,516,436 | 42,967,793 | 43,020,554 | 36,950,740 |
| Emporia | 27,291,004 | 444,029 | 800,221 | 4,607,031 | 4,320,509 | 3,947,753 | 3,084,644 | 3,289,504 |
| Fairfax | 162,659,433 | 1,531,984 | 2,167,011 | 7,432,686 | 11,684,696 | 13,064,051 | 13,883,147 | 15,543,022 |
| Falls Church | 182,793,018 | 1,556,418 | 2,510,243 | 11,158,804 | 15,937,421 | 17,955,176 | 16,015,936 | 17,006,769 |
| Franklin | 43,974,717 | 553,945 | 1,015,872 | 4,547,659 | 5,237,982 | 4,859,861 | 5,038,857 | 4,670,188 |
| Fredericksburg | 101,503,812 | 1,361,840 | 2,585,396 | 10,665,936 | 14,739,437 | 13,426,655 | 10,415,730 | 9,813,742 |
| Galax | 40,379,017 | 619,453 | 1,335,588 | 7,076,373 | 6,641,827 | 6,308,411 | 4,086,786 | 2,831,441 |
| Hampton | 701,068,624 | 10,013,796 | 16,562,503 | 67,744,204 | 86,695,281 | 95,272,726 | 104,135,195 | 94,185,337 |
| Harrisonburg | 99,621,355 | 1,521,073 | 2,623,365 | 11,698,418 | 13,186,082 | 11,914,848 | 13,048,421 | 10,590,497 |
| Hopewell | 153,194,192 | 1,623,090 | 3,095,384 | 13,782,065 | 16,111,943 | 22,789,652 | 27,120,524 | 21,000,581 |
| Lexington | 31,768,574 | 407,619 | 782,141 | 3,422,084 | 3,669,867 | 3,969,809 | 4,048,402 | 3,313,812 |
| Lynchburg | 432,883,167 | 5,063,554 | 9,259,324 | 45,482,288 | 52,504,712 | 52,258,134 | 50,549,742 | 47,193,067 |
| Manassas | 150,490,166 | 1,315,996 | 2,092,517 | 7,783,568 | 11,413,746 | 15,487,476 | 17,650,311 | 18,645,423 |
| Manassas Park | 30,956,421 | 334,458 | 537,703 | 2,789,576 | 3,292,760 | 4,880,267 | 6,209,860 | 5,917,447 |
| Martinsville | 127,580,104 | 1,645,209 | 2,883,038 | 16,209,527 | 15,169,723 | 14,589,857 | 12,622,718 | 10,396,586 |
| Newport News | 883,438,016 | 11,927,395 | 19,204,554 | 81,541,521 | 110,545,184 | 117,976,130 | 124,362,640 | 110,154,474 |
| Norfolk | 1,242,066,722 | 16,755,745 | 33,862,494 | 153,915,661 | 177,638,709 | 174,411,979 | 157,427,708 | 129,240,930 |
| Norton | 28,223,697 | 337,075 | 564,856 | 2,674,336 | 2,661,471 | 3,177,704 | 4,190,249 | 3,251,547 |
| Petersburg | 235,611,985 | 3,400,077 | 5,637,122 | 31,811,875 | 28,484,044 | 32,752,429 | 27,980,400 | 25,662,019 |
| Poquoson | 60,813,780 | 696,573 | 922,712 | 3,415,926 | 5,039,977 | 6,204,553 | 7,893,861 | 9,000,860 |
| Portsmouth | 596,977,913 | 6,911,158 | 14,218,233 | 66,980,633 | 84,642,018 | 86,676,842 | 87,890,276 | 79,985,877 |
| Radford | 62,101,986 | 909,274 | 1,322,252 | 6,597,320 | 8,295,795 | 8,350,228 | 9,058,182 | 7,142,062 |
| Richmond | 1,593,045,813 | 19,338,681 | 37,003,135 | 190,438,982 | 208,456,225 | 209,377,641 | 174,734,755 | 140,051,818 |
| Roanoke | 629,980,939 | 8,142,285 | 15,706,737 | 76,180,627 | 83,995,994 | 87,985,750 | 82,823,968 | 67,271,755 |
| Salem | 164,037,327 | 1,706,755 | 3,419,187 | 16,120,308 | 19,383,245 | 22,258,220 | 22,824,900 | 20,848,901 |
| South Boston | 41,267,915 | 630,407 | 1,151,874 | 4,998,220 | 5,728,815 | 5,475,102 | 5,294,362 | 3,986,471 |
| Staunton | 149,010,487 | 1,654,395 | 3,143,569 | 15,474,156 | 18,184,187 | 17,847,047 | 19,372,527 | 18,614,667 |
| Suffolk | 266,260,694 | 3,434,170 | 6,534,352 | 30,780,819 | 37,170,039 | 34,911,351 | 36,667,086 | 34,800,632 |
| Virginia Beach | 1,669,426,106 | 20,087,566 | 32,402,942 | 132,292,930 | 167,312,117 | 180,921,807 | 196,329,492 | 203,554,651 |
| Waynesboro | 107,638,211 | 1,250,729 | 2,254,047 | 10,464,776 | 13,779,182 | 14,517,260 | 15,572,736 | 13,943,915 |
| Williamsburg | 56,257,077 | 978,768 | 1,539,054 | 5,899,503 | 6,810,121 | 5,760,663 | 5,036,240 | 5,072,872 |
| Winchester | 139,638,159 | 1,651,307 | 3,401,649 | 14,919,065 | 18,830,860 | 17,959,177 | 17,338,685 | 14,684,312 |
| Total | $13,288,089,198 | $157,635,159 | $285,798,128 | $1,317,028,682 | $1,609,282,808 | $1,685,831,954 | $1,659,613,245 | $1,501,375,827 |
| Unassigned | $ 664,223,604 | $ 9,065,016 | $ 16,815,945 | $ 74,806,038 | $ 81,946,273 | $ 72,979,732 | $ 62,455,175 | $ 49,093,842 |
| Aggregate | $37,344,214,559 | $391,896,359 | $700,965,953 | $3,160,004,388 | $3,960,331,503 | $4,344,410,804 | $4,458,453,208 | $4,099,489,146 |

## 1.5 — Continued

| $30,000 $34,999 | $35,000 $39,999 | $40,000 and over | EXEMPTIONS Number of Exemptions | EXEMPTIONS Amount of Exemptions | DEDUCTIONS Number of Returns Standard | DEDUCTIONS Number of Returns Itemized | DEDUCTIONS Total Amount | NUMBER OF RETURNS Total Returns | NUMBER OF RETURNS Individual Returns | NUMBER OF RETURNS Joint Returns Married | NUMBER OF RETURNS Separate Returns Married | NUMBER OF RETURNS Combined Returns Married |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| $ 2,165,033 | $ 1,501,094 | $ 8,883,217 | 5,349 | $ 3,187,354 | 1,603 | 576 | $ 6,408,249 | 2,179 | 940 | 622 | 45 | 572 |
| 2,547,306 | 1,842,869 | 8,221,025 | 6,242 | 3,717,323 | 1,932 | 613 | 6,722,655 | 2,545 | 1,101 | 680 | 58 | 706 |
| 62,023,539 | 46,436,804 | 121,544,698 | 68,894 | 40,929,192 | 16,127 | 11,860 | 92,050,311 | 27,987 | 11,383 | 6,874 | 412 | 9,318 |
| 5,564,583 | 2,467,581 | 9,428,682 | 15,729 | 9,386,289 | 5,008 | 1,306 | 14,887,929 | 6,314 | 2,466 | 1,884 | 104 | 1,860 |
| 24,669,446 | 14,762,368 | 43,313,784 | 54,976 | 32,692,480 | 17,643 | 4,729 | 53,193,377 | 22,372 | 9,157 | 5,265 | 425 | 7,525 |
| 15,310,633 | 8,593,595 | 14,664,019 | 24,757 | 14,770,554 | 7,443 | 1,695 | 20,464,709 | 9,138 | 2,826 | 4,121 | 112 | 2,079 |
| 8,102,351 | 4,129,605 | 9,443,255 | 18,721 | 11,165,228 | 6,080 | 1,049 | 14,659,298 | 7,129 | 2,185 | 2,885 | 349 | 1,710 |
| 8,668,817 | 5,452,466 | 13,816,848 | 26,276 | 15,664,049 | 8,609 | 2,234 | 24,801,582 | 10,843 | 4,698 | 2,761 | 189 | 3,195 |
| 8,048,861 | 4,597,405 | 18,488,468 | 28,840 | 17,176,601 | 9,508 | 1,866 | 24,599,951 | 11,374 | 4,268 | 3,004 | 216 | 3,886 |
| 8,774,803 | 5,823,207 | 11,973,537 | 15,337 | 9,169,518 | 4,600 | 1,406 | 14,333,873 | 6,006 | 2,603 | 1,519 | 248 | 1,636 |
| 24,699,793 | 17,658,919 | 31,821,978 | 32,898 | 19,482,395 | 7,442 | 4,975 | 41,438,987 | 12,417 | 4,773 | 3,766 | 273 | 3,605 |
| 37,610,964 | 28,152,150 | 56,918,489 | 38,071 | 22,484,137 | 8,059 | 6,538 | 53,908,795 | 14,597 | 5,595 | 3,744 | 490 | 4,768 |
| 3,288,462 | 2,527,884 | 4,705,829 | 5,936 | 3,545,731 | 1,772 | 562 | 5,712,888 | 2,334 | 1,118 | 522 | 195 | 499 |
| 3,495,655 | 2,197,743 | 6,892,157 | 9,792 | 5,849,750 | 3,223 | 750 | 8,991,844 | 3,973 | 2,010 | 866 | 122 | 975 |
| 27,187,479 | 18,239,996 | 62,557,126 | 42,609 | 25,288,743 | 12,216 | 3,858 | 43,335,947 | 16,074 | 5,519 | 6,433 | 275 | 3,847 |
| 10,718,911 | 5,988,188 | 16,049,550 | 20,905 | 12,414,299 | 6,156 | 2,306 | 21,932,166 | 8,462 | 3,616 | 2,193 | 192 | 2,461 |
| 15,383,549 | 9,636,377 | 33,417,467 | 38,916 | 23,136,820 | 11,691 | 3,391 | 36,416,841 | 15,082 | 5,217 | 4,984 | 650 | 4,231 |
| 5,129,326 | 3,706,905 | 9,223,877 | 13,185 | 7,864,219 | 4,095 | 1,253 | 12,603,069 | 5,348 | 2,521 | 1,324 | 159 | 1,344 |
| 23,269,212 | 13,787,067 | 40,863,131 | 37,559 | 22,362,509 | 10,815 | 3,022 | 34,020,069 | 13,837 | 4,731 | 5,659 | 330 | 3,117 |
| 7,037,736 | 3,945,065 | 13,256,191 | 22,824 | 13,585,436 | 7,374 | 1,732 | 20,338,655 | 9,106 | 3,539 | 2,415 | 192 | 2,960 |
| 26,459,736 | 22,463,133 | 53,451,427 | 29,193 | 17,258,522 | 7,594 | 4,671 | 36,962,352 | 12,265 | 5,473 | 2,525 | 704 | 3,563 |
| $2,220,921,270 | $1,810,447,713 | $6,828,709,237 | 3,052,940 | $1,806,333,430 | 809,102 | 448,283 | $4,199,857,644 | 1,257,385 | 555,426 | 309,467 | 38,617 | 353,875 |
| $ 108,028,516 | $ 88,432,038 | $ 474,872,224 | 118,345 | $68,673,031 | 36,978 | 24,375 | $231,287,424 | 61,353 | 39,950 | 9,094 | 2,383 | 9,926 |
| 2,729,233 | 2,134,488 | 4,044,830 | 5,375 | 3,195,204 | 1,857 | 498 | 5,333,059 | 2,355 | 1,205 | 399 | 43 | 708 |
| 13,123,097 | 6,613,455 | 30,801,137 | 29,055 | 17,243,070 | 9,368 | 3,860 | 30,321,773 | 13,228 | 4,759 | 1,942 | 4,461 | 2,066 |
| 2,321,180 | 1,229,108 | 1,751,906 | 5,950 | 3,547,084 | 1,838 | 489 | 5,389,377 | 2,327 | 923 | 617 | 45 | 742 |
| 20,748,859 | 14,179,448 | 62,903,938 | 35,965 | 21,015,556 | 13,197 | 4,532 | 47,738,961 | 17,729 | 10,677 | 2,366 | 622 | 4,064 |
| 89,117,067 | 62,633,343 | 102,041,438 | 107,994 | 64,174,676 | 26,064 | 16,882 | 132,701,006 | 42,946 | 17,923 | 10,740 | 2,275 | 12,008 |
| 2,390,743 | 1,971,297 | 4,844,669 | 4,334 | 2,565,126 | 1,314 | 437 | 4,252,983 | 1,751 | 793 | 470 | 25 | 463 |
| 17,836,013 | 13,132,141 | 24,541,593 | 16,891 | 9,983,596 | 4,177 | 2,893 | 21,886,406 | 7,070 | 3,037 | 1,763 | 163 | 2,107 |
| 4,908,367 | 2,270,970 | 4,387,897 | 8,028 | 4,790,696 | 2,644 | 655 | 7,068,515 | 3,299 | 1,447 | 909 | 50 | 893 |
| 24,074,424 | 14,274,673 | 53,681,763 | 47,882 | 28,473,160 | 15,496 | 5,466 | 51,521,829 | 20,962 | 9,625 | 3,358 | 2,469 | 5,510 |
| 1,509,534 | 1,378,904 | 3,908,875 | 5,013 | 2,960,817 | 1,589 | 483 | 4,895,732 | 2,072 | 1,015 | 381 | 196 | 480 |
| 16,480,424 | 15,673,719 | 64,998,693 | 16,857 | 9,651,846 | 3,937 | 3,552 | 29,187,937 | 7,489 | 3,841 | 1,411 | 260 | 1,977 |
| 16,338,011 | 15,212,857 | 69,101,383 | 18,526 | 10,705,527 | 5,131 | 3,641 | 33,805,643 | 8,772 | 5,058 | 1,442 | 390 | 1,882 |
| 3,462,783 | 2,776,109 | 11,811,461 | 6,450 | 3,844,089 | 1,966 | 709 | 7,926,796 | 2,675 | 1,335 | 541 | 157 | 642 |
| 9,095,429 | 6,013,812 | 23,385,835 | 14,135 | 8,305,049 | 4,806 | 1,747 | 17,933,253 | 6,553 | 3,736 | 1,102 | 249 | 1,466 |
| 1,803,475 | 1,299,445 | 8,376,218 | 7,043 | 4,171,728 | 2,482 | 572 | 6,988,003 | 3,054 | 1,233 | 601 | 324 | 896 |
| 72,472,774 | 47,896,662 | 106,090,146 | 104,218 | 61,631,778 | 29,606 | 15,849 | 124,882,630 | 45,455 | 22,055 | 9,475 | 3,022 | 10,903 |
| 7,083,211 | 5,656,922 | 22,298,518 | 14,136 | 8,341,164 | 4,954 | 1,614 | 16,771,987 | 6,568 | 3,569 | 1,037 | 134 | 1,828 |
| 17,233,515 | 11,482,349 | 18,955,089 | 22,816 | 13,537,568 | 6,578 | 2,851 | 23,948,265 | 9,429 | 4,341 | 2,144 | 493 | 2,451 |
| 2,715,956 | 1,882,222 | 7,556,662 | 4,685 | 2,760,888 | 1,356 | 642 | 5,462,015 | 1,998 | 967 | 403 | 74 | 554 |
| 37,752,534 | 27,246,473 | 105,573,339 | 61,173 | 36,127,884 | 18,366 | 7,929 | 75,176,647 | 26,295 | 13,308 | 5,061 | 705 | 7,221 |
| 19,945,301 | 14,496,584 | 41,659,242 | 18,644 | 10,861,022 | 3,769 | 3,660 | 30,912,245 | 7,429 | 3,251 | 1,942 | 233 | 2,003 |
| 3,619,359 | 2,232,503 | 1,142,488 | 5,010 | 2,973,600 | 1,111 | 841 | 6,034,120 | 1,952 | 860 | 534 | 51 | 507 |
| 8,862,555 | 6,904,089 | 38,296,742 | 18,133 | 10,771,668 | 5,688 | 2,211 | 22,543,423 | 7,899 | 4,148 | 1,391 | 347 | 2,013 |
| 86,970,728 | 62,158,693 | 158,596,697 | 126,550 | 74,651,669 | 37,075 | 18,468 | 154,884,213 | 55,543 | 27,441 | 11,365 | 3,868 | 12,869 |
| 96,168,159 | 61,842,933 | 240,802,404 | 185,329 | 109,906,389 | 60,907 | 22,558 | 219,292,243 | 83,465 | 44,500 | 17,236 | 6,588 | 15,141 |
| 2,246,739 | 1,683,407 | 7,436,313 | 4,128 | 2,450,828 | 1,266 | 374 | 3,953,889 | 1,640 | 724 | 511 | 56 | 349 |
| 20,840,910 | 14,505,859 | 44,537,250 | 35,621 | 21,180,846 | 11,504 | 4,273 | 40,568,486 | 15,777 | 8,974 | 2,760 | 823 | 3,220 |
| 6,609,530 | 7,330,899 | 13,498,889 | 8,181 | 4,836,207 | 1,781 | 1,448 | 11,235,090 | 3,229 | 1,238 | 900 | 134 | 957 |
| 57,846,875 | 37,654,519 | 74,191,482 | 94,662 | 56,349,023 | 27,356 | 12,223 | 105,804,856 | 39,579 | 19,578 | 8,486 | 1,996 | 9,519 |
| 5,446,052 | 3,835,919 | 11,144,896 | 9,449 | 5,594,330 | 2,985 | 1,058 | 10,375,212 | 4,043 | 1,928 | 783 | 81 | 1,251 |
| 109,124,672 | 82,318,261 | 422,201,443 | 206,342 | 122,787,776 | 71,919 | 27,059 | 283,215,712 | 98,978 | 62,978 | 14,755 | 3,219 | 18,026 |
| 46,299,388 | 29,806,758 | 101,767,677 | 92,883 | 55,286,194 | 29,482 | 11,773 | 109,886,711 | 41,255 | 21,808 | 8,833 | 972 | 9,644 |
| 15,338,573 | 10,399,786 | 31,737,452 | 22,733 | 13,496,667 | 6,796 | 3,147 | 27,720,339 | 9,943 | 4,667 | 2,001 | 216 | 3,059 |
| 2,532,652 | 1,724,342 | 9,745,670 | 6,656 | 3,955,427 | 2,121 | 654 | 6,945,722 | 2,775 | 1,346 | 454 | 99 | 876 |
| 12,218,946 | 8,355,901 | 34,145,092 | 20,838 | 12,401,508 | 6,437 | 2,534 | 23,807,580 | 8,971 | 4,260 | 1,654 | 193 | 2,864 |
| 25,361,293 | 15,535,404 | 41,065,548 | 43,998 | 26,226,580 | 12,842 | 4,992 | 46,961,326 | 17,834 | 8,277 | 3,889 | 941 | 4,727 |
| 181,875,071 | 140,368,344 | 434,251,186 | 217,498 | 127,560,006 | 53,571 | 41,387 | 326,694,485 | 94,958 | 42,172 | 20,641 | 8,668 | 23,477 |
| 9,100,025 | 6,445,421 | 20,310,100 | 15,976 | 9,476,424 | 4,857 | 1,870 | 17,229,657 | 6,727 | 3,117 | 1,442 | 159 | 2,009 |
| 4,994,527 | 3,601,948 | 16,763,381 | 7,073 | 4,112,328 | 2,679 | 867 | 9,515,885 | 3,546 | 2,164 | 417 | 136 | 829 |
| 11,143,889 | 8,144,806 | 31,764,429 | 19,738 | 11,653,371 | 6,480 | 2,273 | 23,361,377 | 8,753 | 4,517 | 1,751 | 222 | 2,263 |
| $1,197,770,589 | $ 862,736,811 | $3,011,015,995 | $1,814,043 | $1,072,231,400 | $ 544,330 | $263,346 | $2,365,422,812 | 807,676 | 418,743 | 157,001 | 47,542 | 184,390 |
| $ 37,811,631 | $ 28,613,107 | $ 230,636,845 | $ 85,450 | $ 39,439,909 | $ 25,051 | $ 14,445 | $ 117,033,076 | 39,496 | 17,347 | 10,040 | 8,248 | 3,681 |
| $3,456,503,490 | $2,701,797,631 | $10,070,362,07 | $4,952,433 | $2,918,004,739 | $1,378,483 | $726,074 | $6,682,313,532 | 2,104,557 | 991,516 | 476,508 | 94,407 | 542,126 |

# TABLE 1.6

## Total Net Taxable Income, Total Amount Taxed at Each Tax Rate—Taxable Year 1980—by Locality

| COUNTIES | Total Net Taxable Income | Taxed at the 2% Rate | Taxed at the 3% Rate | Taxed at the 5% Rate | Taxed at the 5.75% Rate |
|---|---|---|---|---|---|
| Accomack | $ 101,071,823 | $ 33,732,908 | $ 16,834,832 | $ 29,184,461 | $ 21,319,622 |
| Albemarle | 283,091,339 | 65,372,588 | 36,878,847 | 83,193,837 | 97,646,067 |
| Alleghany | 57,832,933 | 15,860,247 | 8,696,434 | 19,453,902 | 13,822,350 |
| Amelia | 28,116,127 | 9,322,694 | 4,946,757 | 8,928,162 | 4,918,514 |
| Amherst | 108,426,650 | 33,830,905 | 18,471,709 | 37,136,716 | 18,987,320 |
| Appomattox | 42,787,164 | 13,828,187 | 7,487,314 | 14,388,527 | 7,083,136 |
| Arlington | 1,348,667,328 | 245,594,685 | 145,203,313 | 395,387,798 | 562,481,532 |
| Augusta | 247,410,011 | 68,560,109 | 38,402,481 | 80,794,640 | 59,652,781 |
| Bath | 23,714,011 | 7,731,565 | 3,931,028 | 6,766,171 | 5,285,247 |
| Bedford | 154,955,217 | 45,567,412 | 25,093,873 | 51,348,853 | 32,945,079 |
| Bland | 18,894,918 | 6,349,840 | 3,506,975 | 6,567,329 | 2,470,774 |
| Botetourt | 102,811,376 | 28,697,164 | 15,966,086 | 34,913,427 | 23,234,699 |
| Brunswick | 41,858,490 | 15,473,994 | 7,586,872 | 11,564,445 | 7,233,179 |
| Buchanan | 169,596,308 | 32,274,199 | 18,437,943 | 48,280,103 | 70,604,063 |
| Buckingham | 30,759,843 | 11,640,639 | 5,852,193 | 9,375,418 | 3,891,593 |
| Campbell | 196,199,844 | 58,275,850 | 32,339,055 | 66,930,748 | 38,654,185 |
| Caroline | 64,995,263 | 20,386,081 | 11,039,005 | 22,049,612 | 11,520,565 |
| Carroll | 78,791,509 | 30,947,067 | 16,296,586 | 24,334,975 | 7,212,881 |
| Charles City | 26,490,274 | 7,986,942 | 4,419,696 | 9,279,811 | 4,803,825 |
| Charlotte | 32,730,260 | 12,581,307 | 6,405,621 | 9,784,849 | 3,958,483 |
| Chesterfield | 891,889,099 | 198,879,309 | 116,438,143 | 299,376,605 | 277,195,042 |
| Clarke | 46,670,500 | 12,496,974 | 6,815,656 | 14,520,801 | 12,837,069 |
| Craig | 14,497,738 | 4,812,583 | 2,639,494 | 5,081,127 | 1,964,534 |
| Culpeper | 99,068,002 | 27,513,513 | 14,937,573 | 30,858,173 | 25,758,743 |
| Cumberland | 21,641,155 | 7,378,281 | 3,797,228 | 6,517,200 | 3,948,446 |
| Dickenson | 69,177,082 | 14,811,531 | 8,128,396 | 20,201,114 | 26,036,041 |
| Dinwiddie | 81,616,177 | 23,818,908 | 13,152,161 | 28,317,996 | 16,327,112 |
| Essex | 33,913,398 | 10,502,488 | 5,586,367 | 10,575,568 | 7,248,975 |
| Fairfax | 4,654,931,392 | 806,772,064 | 475,184,821 | 1,322,051,347 | 2,050,923,160 |
| Fauquier | 200,457,510 | 45,090,003 | 24,870,465 | 57,467,390 | 73,029,652 |
| Floyd | 35,336,308 | 12,919,804 | 6,824,952 | 11,366,926 | 4,224,626 |
| Fluvanna | 36,630,445 | 11,370,569 | 6,182,631 | 12,044,173 | 7,033,072 |
| Franklin | 131,503,210 | 43,556,927 | 23,651,290 | 42,867,157 | 21,427,836 |
| Frederick | 151,996,139 | 44,001,518 | 23,916,299 | 50,570,495 | 33,507,827 |
| Giles | 65,914,095 | 20,926,114 | 11,529,118 | 23,734,642 | 9,724,221 |
| Gloucester | 90,873,460 | 24,731,909 | 13,382,661 | 29,769,964 | 22,988,926 |
| Goochland | 61,568,840 | 14,447,608 | 8,064,200 | 17,292,860 | 21,764,172 |
| Grayson | 47,189,184 | 19,145,606 | 9,901,004 | 13,612,260 | 4,530,314 |
| Greene | 31,512,573 | 10,309,283 | 5,784,781 | 11,297,371 | 4,121,138 |
| Greensville | 32,665,257 | 11,926,064 | 6,121,822 | 9,831,945 | 4,305,426 |
| Halifax | 90,167,401 | 33,366,766 | 17,568,424 | 29,236,657 | 9,995,554 |
| Hanover | 290,087,002 | 69,895,792 | 40,033,473 | 96,985,293 | 83,182,444 |
| Henrico | 1,116,790,416 | 252,896,793 | 146,608,251 | 358,281,968 | 359,003,404 |
| Henry | 246,624,354 | 82,421,531 | 44,718,750 | 80,193,550 | 39,290,523 |
| Highland | 9,780,821 | 3,276,536 | 1,721,364 | 3,121,011 | 1,661,910 |
| Isle of Wight | 98,176,597 | 26,626,252 | 15,044,355 | 34,289,164 | 22,216,826 |
| James City | 117,266,547 | 29,673,677 | 15,987,971 | 35,435,177 | 36,169,722 |
| King George | 50,282,895 | 12,498,187 | 6,936,862 | 15,870,716 | 14,977,130 |
| King and Queen | 21,900,188 | 6,853,355 | 3,607,310 | 7,157,768 | 4,281,755 |
| King William | 44,771,179 | 11,639,232 | 6,342,798 | 13,860,269 | 12,928,880 |
| Lancaster | 45,857,046 | 12,737,616 | 6,420,095 | 12,736,921 | 13,962,414 |
| Lee | 60,669,916 | 18,952,894 | 9,524,846 | 18,752,235 | 13,439,941 |
| Loudoun | 365,106,262 | 77,745,396 | 45,071,653 | 115,207,812 | 127,081,401 |
| Louisa | 60,528,438 | 19,836,822 | 10,611,112 | 19,947,508 | 10,132,996 |
| Lunenburg | 34,065,224 | 13,020,649 | 6,499,315 | 9,596,641 | 4,948,619 |
| Madison | 35,251,417 | 11,643,544 | 6,109,404 | 10,896,134 | 6,602,335 |
| Mathews | 35,234,917 | 9,589,702 | 5,037,234 | 11,017,875 | 9,590,106 |
| Mecklenburg | 97,083,543 | 34,445,183 | 17,769,635 | 29,007,316 | 15,861,409 |
| Middlesex | 29,312,337 | 8,894,606 | 4,449,641 | 8,567,647 | 7,400,443 |
| Montgomery | 214,912,454 | 65,059,977 | 34,339,470 | 67,940,844 | 47,572,163 |
| Nelson | 39,980,861 | 13,136,691 | 7,061,502 | 13,286,216 | 6,496,452 |
| New Kent | 39,509,924 | 10,467,003 | 5,956,277 | 13,897,081 | 9,189,563 |
| Northampton | 39,715,486 | 13,954,596 | 6,682,848 | 11,184,528 | 7,893,514 |
| Northumberland | 40,253,366 | 11,765,314 | 5,974,239 | 11,496,366 | 11,017,447 |
| Nottoway | 50,275,541 | 16,404,701 | 8,476,907 | 15,510,067 | 9,883,866 |
| Orange | 81,972,920 | 22,297,898 | 12,046,387 | 23,800,992 | 23,827,843 |
| Page | 66,543,201 | 22,755,567 | 11,787,833 | 21,205,376 | 10,794,425 |
| Patrick | 58,458,812 | 21,008,303 | 11,365,700 | 18,694,698 | 7,390,111 |
| Pittsylvania | 235,185,819 | 80,592,372 | 43,645,932 | 78,738,056 | 32,209,459 |
| Powhatan | 51,956,579 | 13,500,459 | 7,614,631 | 17,881,204 | 12,960,285 |
| Prince Edward | 46,797,280 | 15,649,966 | 8,022,092 | 13,503,625 | 9,621,607 |
| Prince George | 81,221,431 | 21,031,691 | 11,763,343 | 28,228,372 | 20,198,025 |
| Prince William | 772,284,431 | 170,303,671 | 99,447,758 | 261,571,178 | 240,961,824 |
| Pulaski | $ 126,687,377 | $ 42,320,689 | $ 22,795,514 | $ 42,816,955 | $ 18,754,219 |
| Rappahannock | 24,185,132 | 6,799,376 | 3,624,990 | 7,386,243 | 6,374,523 |
| Richmond | 26,519,069 | 7,925,530 | 4,234,336 | 8,403,982 | 5,955,221 |
| Roanoke | 399,548,782 | 96,602,555 | 55,021,287 | 130,647,710 | 117,277,230 |
| Rockbridge | 62,926,918 | 20,582,688 | 11,074,373 | 20,688,475 | 10,581,382 |
| Rockingham | 243,163,466 | 76,386,978 | 41,491,811 | 77,850,668 | 47,434,009 |
| Russell | 110,348,819 | 28,479,416 | 15,540,733 | 36,283,257 | 30,045,413 |
| Scott | 77,901,987 | 22,588,774 | 12,356,219 | 27,197,456 | 15,759,538 |
| Shenandoah | 105,366,680 | 35,076,[illegible]1 | 18,755,623 | 34,344,117 | 17,190,929 |
| Smyth | 106,853,669 | 37,370,315 | 19,881,392 | 31,824,518 | 17,177,444 |
| Southampton | 64,826,102 | 18,910,042 | 9,986,423 | 20,648,407 | 15,281,230 |
| Spotsylvania | 150,342,898 | 40,740,724 | 22,633,174 | 51,669,161 | 35,299,839 |
| Stafford | 196,236,778 | 49,357,116 | 27,796,622 | 67,803,096 | 51,279,944 |
| Surry | 23,930,973 | 6,812,279 | 3,622,048 | 7,806,943 | 5,689,703 |
| Sussex | 37,434,491 | 12,074,081 | 6,325,968 | 12,179,598 | 6,854,844 |
| Tazewell | 215,638,222 | 50,694,578 | 28,186,338 | 65,643,056 | 71,114,250 |
| Warren | 91,124,571 | 27,311,764 | 14,796,965 | 30,987,283 | 18,028,559 |
| Washington | 157,151,925 | 48,187,246 | 25,554,177 | 49,164,432 | 34,246,070 |
| Westmoreland | 48,688,045 | 15,719,700 | 7,937,670 | 14,972,396 | 10,058,279 |
| Wise | 178,632,346 | 42,523,247 | 23,549,113 | 55,942,544 | 56,617,442 |
| Wythe | 87,056,320 | 29,932,639 | 15,775,513 | 27,452,802 | 13,895,366 |
| York | 163,166,566 | 39,253,141 | 21,682,456 | 51,868,066 | 50,362,903 |
| Total Counties | $17,324,037,993 | $4,119,616,876 | $2,311,575,829 | $5,367,700,328 | $5,525,144,960 |
| CITIES | | | | | |
| Alexandria | $ 994,148,530 | $ 190,382,212 | $ 112,209,224 | $ 300,275,047 | $ 391,282,047 |
| Bedford | 24,630,585 | 7,636,829 | 4,110,379 | 8,020,880 | 4,862,497 |
| Bristol | 121,592,438 | 37,613,275 | 19,661,218 | 37,996,969 | 26,320,976 |
| Buena Vista | 22,494,109 | 7,782,911 | 4,226,603 | 7,880,845 | 2,603,750 |
| Charlottesville | 188,740,534 | 53,034,229 | 28,271,122 | 57,800,514 | 49,634,669 |
| Chesapeake | 521,414,746 | 141,550,145 | 79,048,579 | 179,629,152 | 121,186,870 |
| Clifton Forge | 20,973,320 | 5,509,482 | 3,017,392 | 6,833,232 | 5,613,214 |
| Colonial Heights | 98,212,454 | 23,597,720 | 13,503,754 | 33,666,678 | 27,444,302 |
| Covington | 35,918,371 | 10,494,055 | 5,604,800 | 12,235,322 | 7,584,194 |
| Danville | 224,304,375 | 66,193,240 | 36,141,077 | 72,439,881 | 49,530,177 |
| Emporia | 18,910,821 | 6,155,718 | 3,193,758 | 5,744,582 | 3,816,763 |
| Fairfax | 122,883,126 | 24,377,442 | 14,065,702 | 37,332,322 | 47,107,660 |
| Falls Church | 135,246,080 | 27,522,983 | 15,799,072 | 40,754,673 | 51,169,352 |
| Franklin | 32,071,336 | 8,111,794 | 4,337,302 | 9,294,930 | 10,327,310 |
| Fredericksburg | 74,437,582 | 19,739,413 | 10,673,216 | 23,392,017 | 20,632,936 |
| Galax | 28,098,383 | 9,730,357 | 4,896,374 | 7,448,931 | 6,022,721 |
| Hampton | 512,892,711 | 140,661,768 | 77,083,365 | 172,688,725 | 122,458,853 |
| Harrisonburg | 74,656,587 | 20,848,732 | 11,206,288 | 22,495,862 | 20,105,645 |
| Hopewell | 114,476,616 | 30,357,082 | 16,892,758 | 40,229,940 | 26,996,836 |
| Lexington | 23,258,922 | 6,336,762 | 3,381,416 | 7,088,855 | 6,451,889 |
| Lynchburg | 319,461,496 | 84,304,982 | 46,071,350 | 97,892,763 | 91,192,401 |
| Manassas | 108,426,644 | 24,406,990 | 14,268,667 | 36,807,902 | 32,943,085 |
| Manassas Park | 22,051,257 | 6,357,326 | 3,594,774 | 8,319,936 | 3,779,221 |
| Martinsville | 93,244,038 | 24,600,668 | 13,104,090 | 25,125,159 | 30,414,121 |
| Newport News | 649,599,650 | 171,434,224 | 94,561,037 | 216,342,122 | 167,262,267 |
| Norfolk | 900,368,333 | 246,834,532 | 132,465,894 | 278,514,475 | 242,553,432 |
| Norton | 21,725,275 | 4,900,102 | 2,666,586 | 6,127,108 | 8,031,481 |
| Petersburg | 173,955,816 | 47,564,025 | 26,088,003 | 54,206,796 | 46,096,992 |
| Poquoson | 44,759,966 | 10,512,539 | 5,972,070 | 14,931,486 | 13,343,871 |
| Portsmouth | 433,773,678 | 125,139,066 | 68,435,657 | 147,619,287 | 92,579,668 |
| Radford | 46,346,935 | 13,180,954 | 7,251,021 | 15,456,614 | 10,458,346 |
| Richmond | 1,147,292,702 | 295,763,277 | 162,674,766 | 348,948,515 | 339,906,144 |
| Roanoke | 463,877,043 | 127,436,598 | 69,175,667 | 142,777,647 | 124,487,131 |
| Salem | 123,112,096 | 33,366,825 | 18,503,818 | 39,925,283 | 31,316,170 |
| South Boston | 30,193,248 | 8,879,098 | 4,697,533 | 8,727,328 | 7,889,289 |
| Staunton | 113,580,316 | 29,934,869 | 16,341,983 | 33,509,413 | 33,794,051 |
| Suffolk | 194,082,007 | 56,314,856 | 30,628,408 | 63,910,545 | 43,228,198 |
| Virginia Beach | 1,227,696,654 | 298,271,214 | 164,667,964 | 379,208,107 | 385,549,369 |
| Waynesboro | 80,953,504 | 22,122,688 | 12,211,327 | 26,542,490 | 20,076,999 |
| Williamsburg | 42,394,957 | 10,511,586 | 5,480,662 | 11,994,719 | 14,407,990 |
| Winchester | 104,606,974 | 27,592,393 | 14,986,900 | 31,850,212 | 30,177,469 |
| Total Cities | $ 9,730,864,215 | $2,507,065,021 | $1,381,171,576 | $3,071,987,262 | $2,770,640,356 |
| Unassigned to Localities | $ 341,053,278 | $ 102,233,731 | $ 49,570,979 | $ 96,006,052 | $ 93,242,516 |
| AGGREGATE | $27,395,955,486 | $6,728,915,628 | $3,742,318,384 | $8,535,693,642 | $8,389,027,832 |

# TABLE 1.7

## Total Income Tax Paid, Income Tax Paid at Each Tax Rate—Taxable Year 1980—by Locality

| COUNTIES | Total Income Tax | Income Tax at the 2% Rate | Income Tax at the 3% Rate | Income Tax at the 5% Rate | Income Tax at the 5.75% Rate |
|---|---|---|---|---|---|
| Accomack | $ 3,859,760 | $ 669,501 | $ 505,048 | $ 1,459,325 | $ 1,225,886 |
| Albemarle | 12,177,588 | 1,296,587 | 1,106,413 | 4,159,910 | 5,614,678 |
| Alleghany | 2,344,024 | 315,561 | 260,895 | 972,748 | 794,820 |
| Amelia | 1,062,722 | 185,060 | 148,399 | 446,449 | 282,814 |
| Amherst | 4,176,049 | 673,068 | 554,178 | 1,857,015 | 1,091,788 |
| Appomattox | 1,626,493 | 275,097 | 224,631 | 719,481 | 407,284 |
| Arlington | 61,340,804 | 4,871,898 | 4,356,040 | 19,769,920 | 32,342,946 |
| Augusta | 9,985,582 | 1,363,460 | 1,152,066 | 4,039,999 | 3,430,057 |
| Bath | 913,680 | 153,499 | 117,938 | 338,342 | 303,901 |
| Bedford | 6,121,068 | 906,262 | 752,808 | 2,567,654 | 1,894,344 |
| Bland | 702,190 | 126,502 | 105,216 | 328,405 | 142,067 |
| Botetourt | 4,131,257 | 570,431 | 478,990 | 1,745,822 | 1,336,014 |
| Brunswick | 1,529,033 | 307,215 | 227,628 | 578,293 | 415,897 |
| Buchanan | 7,668,578 | 641,608 | 553,130 | 2,414,077 | 4,059,763 |
| Buckingham | 1,099,199 | 231,041 | 175,567 | 468,824 | 223,767 |
| Campbell | 7,697,944 | 1,158,316 | 970,156 | 3,346,796 | 2,222,676 |
| Caroline | 2,500,691 | 404,486 | 331,162 | 1,102,574 | 662,469 |
| Carroll | 2,736,368 | 615,802 | 488,901 | 1,216,923 | 414,742 |
| Charles City | 1,031,449 | 158,639 | 132,574 | 464,012 | 276,224 |
| Charlotte | 1,159,294 | 250,220 | 192,160 | 489,297 | 227,617 |
| Chesterfield | 38,353,367 | 3,951,733 | 3,493,176 | 14,969,587 | 15,938,871 |
| Clarke | 1,917,025 | 248,352 | 204,462 | 726,069 | 738,142 |
| Craig | 542,105 | 95,875 | 79,184 | 254,079 | 112,967 |
| Culpeper | 4,018,423 | 546,179 | 448,127 | 1,542,999 | 1,481,118 |
| Cumberland | 813,173 | 146,324 | 113,914 | 325,894 | 227,041 |
| Dickenson | 3,045,419 | 294,396 | 243,850 | 1,010,087 | 1,497,086 |
| Dinwiddie | 3,222,670 | 473,261 | 394,577 | 1,415,992 | 938,840 |
| Essex | 1,321,425 | 208,212 | 167,589 | 528,804 | 416,820 |
| Fairfax | 214,273,753 | 15,984,515 | 14,255,578 | 66,104,611 | 117,929,049 |
| Fauquier | 8,715,035 | 896,152 | 746,128 | 2,873,510 | 4,199,245 |
| Floyd | 1,272,776 | 256,810 | 204,636 | 568,418 | 242,912 |
| Fluvanna | 1,417,864 | 225,722 | 185,483 | 602,232 | 404,427 |
| Franklin | 4,951,348 | 866,164 | 709,551 | 2,143,512 | 1,232,121 |
| Frederick | 6,046,728 | 873,811 | 717,473 | 2,528,731 | 1,926,713 |
| Giles | 2,507,476 | 415,660 | 345,868 | 1,186,813 | 559,135 |
| Gloucester | 3,703,504 | 491,536 | 401,479 | 1,488,598 | 1,321,891 |
| Goochland | 2,645,104 | 287,071 | 241,922 | 864,689 | 1,251,422 |
| Grayson | 1,619,106 | 380,858 | 297,045 | 680,705 | 260,498 |
| Greene | 1,180,367 | 204,932 | 173,546 | 564,922 | 236,967 |
| Greensville | 1,188,189 | 236,946 | 183,656 | 491,269 | 276,318 |
| Halifax | 3,227,347 | 663,503 | 527,082 | 1,462,009 | 574,753 |
| Hanover | 12,221,914 | 1,388,302 | 1,201,013 | 4,849,532 | 4,783,067 |
| Henrico | 47,982,050 | 5,025,777 | 4,398,287 | 17,915,015 | 20,642,971 |
| Henry | 9,249,432 | 1,638,608 | 1,341,603 | 4,009,963 | 2,259,258 |
| Highland | 368,306 | 65,035 | 51,639 | 156,067 | 95,565 |
| Isle of Wight | 3,972,789 | 529,331 | 451,345 | 1,714,576 | 1,277,537 |
| James City | 4,918,501 | 587,175 | 479,645 | 1,771,891 | 2,079,790 |
| King George | 2,111,228 | 248,308 | 208,129 | 793,586 | 861,205 |
| King and Queen | 848,278 | 135,955 | 108,231 | 357,891 | 246,201 |
| King William | 1,857,622 | 230,878 | 190,276 | 693,057 | 743,411 |
| Lancaster | 1,885,059 | 252,736 | 192,609 | 636,891 | 802,823 |
| Lee | 2,372,580 | 376,355 | 285,745 | 937,663 | 772,817 |
| Loudoun | 15,964,185 | 1,544,052 | 1,352,154 | 5,760,679 | 7,307,300 |
| Louisa | 2,292,062 | 393,622 | 318,325 | 997,473 | 582,642 |
| Lunenburg | 1,218,224 | 258,806 | 194,982 | 479,883 | 284,553 |
| Madison | 1,338,206 | 230,427 | 183,285 | 544,855 | 379,639 |
| Mathews | 1,444,148 | 190,670 | 151,119 | 550,917 | 551,442 |
| Mecklenburg | 3,580,347 | 684,675 | 533,109 | 1,450,511 | 912,052 |
| Middlesex | 1,164,032 | 176,609 | 133,498 | 428,396 | 425,529 |
| Montgomery | 8,445,980 | 1,283,062 | 1,030,227 | 3,397,290 | 2,735,401 |
| Nelson | 1,510,784 | 260,995 | 211,860 | 664,382 | 373,547 |
| New Kent | 1,609,847 | 207,844 | 178,693 | 694,899 | 528,411 |
| Northampton | 1,490,034 | 276,384 | 200,489 | 559,277 | 453,884 |
| Northumberland | 1,621,703 | 234,072 | 179,233 | 574,883 | 633,515 |
| Nottoway | 1,924,219 | 326,013 | 254,303 | 775,563 | 568,340 |
| Orange | 3,363,419 | 441,757 | 361,405 | 1,190,142 | 1,370,115 |
| Page | 2,485,842 | 451,675 | 353,644 | 1,060,345 | 620,178 |
| Patrick | 2,118,641 | 418,042 | 340,971 | 934,696 | 424,932 |
| Pittsylvania | 8,700,993 | 1,602,272 | 1,309,383 | 3,937,267 | 1,852,071 |
| Powhatan | 2,136,270 | 268,482 | 228,440 | 894,121 | 745,227 |
| Prince Edward | 1,779,556 | 310,416 | 240,669 | 675,229 | 553,242 |
| Prince George | 3,343,159 | 417,368 | 352,911 | 1,411,493 | 1,161,387 |
| Prince William | 33,298,170 | 3,380,191 | 2,983,477 | 13,079,071 | 13,855,431 |
| Pulaski | $ 4,744,474 | $ 841,184 | $ 683,860 | $ 2,141,039 | $ 1,078,391 |
| Rappahannock | 979,860 | 135,243 | 108,751 | 369,337 | 366,529 |
| Richmond | 1,046,905 | 157,214 | 127,043 | 420,223 | 342,425 |
| Roanoke | 16,846,040 | 1,919,152 | 1,650,650 | 6,532,693 | 6,743,545 |
| Rockbridge | 2,384,128 | 408,977 | 332,235 | 1,034,489 | 608,427 |
| Rockingham | 9,383,547 | 1,518,407 | 1,244,810 | 3,892,846 | 2,727,484 |
| Russell | 4,574,372 | 566,226 | 466,252 | 1,814,270 | 1,727,624 |
| Scott | 3,086,328 | 449,470 | 370,685 | 1,359,958 | 906,215 |
| Shenandoah | 3,965,007 | 696,526 | 562,646 | 1,717,338 | 988,497 |
| Smyth | 3,929,908 | 754,321 | 596,467 | 1,591,423 | 987,697 |
| Southampton | 2,586,531 | 375,787 | 299,588 | 1,032,481 | 878,675 |
| Spotsylvania | 6,101,596 | 809,178 | 678,987 | 2,583,624 | 2,029,807 |
| Stafford | 8,153,537 | 980,719 | 833,905 | 3,390,331 | 2,948,582 |
| Surry | 961,119 | 134,926 | 108,664 | 390,371 | 327,158 |
| Sussex | 1,432,488 | 239,534 | 189,786 | 609,020 | 394,148 |
| Tazewell | 9,224,902 | 1,007,793 | 845,622 | 3,282,356 | 4,089,131 |
| Warren | 3,572,601 | 542,643 | 443,829 | 1,549,465 | 1,036,664 |
| Washington | 6,151,806 | 957,603 | 766,647 | 2,458,381 | 1,969,175 |
| Westmoreland | 1,878,880 | 311,695 | 238,136 | 748,682 | 578,367 |
| Wise | 7,604,647 | 845,396 | 706,477 | 2,797,250 | 3,255,524 |
| Wythe | 3,239,411 | 594,378 | 473,267 | 1,372,775 | 798,991 |
| York | 6,917,163 | 777,239 | 650,487 | 2,593,530 | 2,895,907 |
| Total Counties | $737,226,807 | $ 81,781,770 | $ 69,347,719 | $268,398,782 | $317,698,536 |
| CITIES | | | | | |
| Alexandria | $ 44,652,616 | $ 3,773,140 | $ 3,366,331 | $ 15,014,318 | $ 22,498,827 |
| Bedford | 955,635 | 151,666 | 123,317 | 401,057 | 279,595 |
| Bristol | 4,751,249 | 747,870 | 589,864 | 1,900,029 | 1,513,486 |
| Buena Vista | 825,282 | 154,694 | 126,811 | 394,069 | 149,708 |
| Charlottesville | 7,638,351 | 1,045,948 | 848,175 | 2,890,216 | 2,854,012 |
| Chesapeake | 21,134,041 | 2,812,251 | 2,371,488 | 8,981,969 | 6,968,333 |
| Clifton Forge | 864,392 | 109,406 | 90,530 | 341,691 | 322,765 |
| Colonial Heights | 4,134,796 | 468,173 | 405,127 | 1,683,405 | 1,578,091 |
| Covington | 1,424,591 | 208,532 | 168,156 | 611,804 | 436,099 |
| Danville | 8,869,498 | 1,314,940 | 1,084,227 | 3,622,336 | 2,847,995 |
| Emporia | 724,737 | 122,214 | 95,816 | 287,249 | 219,458 |
| Fairfax | 5,479,473 | 482,085 | 421,968 | 1,866,695 | 2,708,725 |
| Falls Church | 5,998,410 | 544,340 | 473,973 | 2,037,820 | 2,942,277 |
| Franklin | 1,349,978 | 161,254 | 130,122 | 464,787 | 593,815 |
| Fredericksburg | 3,067,155 | 390,839 | 320,218 | 1,169,685 | 1,186,413 |
| Galax | 1,058,897 | 193,202 | 146,904 | 372,486 | 346,305 |
| Hampton | 20,776,484 | 2,787,776 | 2,312,534 | 8,634,697 | 7,041,477 |
| Harrisonburg | 3,029,451 | 412,324 | 336,185 | 1,124,858 | 1,156,084 |
| Hopewell | 4,673,635 | 602,884 | 506,787 | 2,011,618 | 1,552,346 |
| Lexington | 952,605 | 125,717 | 101,442 | 354,468 | 370,978 |
| Lynchburg | 13,192,964 | 1,672,250 | 1,382,147 | 4,894,952 | 5,243,615 |
| Manassas | 4,646,957 | 484,197 | 428,077 | 1,840,470 | 1,894,213 |
| Manassas Park | 867,355 | 126,186 | 107,845 | 416,015 | 217,309 |
| Martinsville | 3,885,908 | 487,606 | 393,111 | 1,256,360 | 1,748,831 |
| Newport News | 26,667,846 | 3,395,528 | 2,836,893 | 10,817,758 | 9,617,667 |
| Norfolk | 36,743,485 | 4,895,882 | 3,974,027 | 13,926,650 | 13,946,926 |
| Norton | 945,386 | 97,181 | 80,006 | 306,382 | 461,817 |
| Petersburg | 7,086,577 | 942,836 | 782,648 | 2,710,487 | 2,650,606 |
| Poquoson | 1,901,458 | 208,416 | 179,163 | 746,616 | 767,263 |
| Portsmouth | 17,244,112 | 2,486,129 | 2,053,069 | 7,381,527 | 5,323,387 |
| Radford | 1,852,883 | 261,136 | 217,533 | 772,853 | 601,361 |
| Richmond | 47,737,161 | 5,863,387 | 4,880,275 | 17,448,659 | 19,544,840 |
| Roanoke | 18,901,621 | 2,526,998 | 2,075,184 | 7,139,393 | 7,158,046 |
| Salem | 5,014,381 | 662,144 | 555,114 | 1,996,391 | 1,800,732 |
| South Boston | 1,207,056 | 176,075 | 140,927 | 436,400 | 453,654 |
| Staunton | 4,703,576 | 594,546 | 490,286 | 1,675,586 | 1,943,178 |
| Suffolk | 7,719,700 | 1,119,471 | 918,825 | 3,195,720 | 2,485,684 |
| Virginia Beach | 51,977,524 | 5,907,156 | 4,940,137 | 18,961,406 | 22,168,825 |
| Waynesboro | 3,287,202 | 439,170 | 366,368 | 1,327,227 | 1,154,437 |
| Williamsburg | 1,799,829 | 207,151 | 164,416 | 599,787 | 828,475 |
| Winchester | 4,324,767 | 547,322 | 449,602 | 1,592,634 | 1,735,209 |
| Total Cities | $ 404,069,024 | $ 49,712,022 | $ 41,435,608 | $153,608,530 | $159,312,864 |
| Unassigned to Localities | $ 13,630,525 | $ 1,981,295 | $ 1,487,139 | $ 4,800,634 | $ 5,361,457 |
| AGGREGATE | $1,154,926,356 | $133,475,087 | $112,270,466 | $426,807,946 | $482,372,857 |

Section 58-151.03 stipulates that no income tax is imposed, nor any return required to be filed by individuals with Virginia Adjusted Gross Income of less than $3,000. Consequently "Total Income Tax" will be significantly less than 2 percent of "Total Net Taxable Income" for the Income Classes $0-$2,999.

## TABLE 1.8

**Statewide Individual Income Taxes — Taxable Years 1971-1980**

| Taxable Year | Amount |
|---|---|
| 1971 | $ 319,809,604 |
| 1972 | 364,516,929 |
| 1973 | 436,747,714 |
| 1974 | 510,444,069 |
| 1975 | 560,181,994 |
| 1976 | 657,765,813 |
| 1977 | 748,471,939 |
| 1978 | 865,161,389 |
| 1979 | 1,001,195,652 |
| 1980 | 1,154,926,356 |

# CORPORATION INCOME TAX

## TABLE 2.1

**Number of Corporate Returns, Taxable Income, and Tax Assessed — Fiscal Year 1981-82**

| Corporations Reporting Taxable Income From Virginia Sources | Number of Corporate Returns | Percent of Total | Taxable* Income | Percent of Total | Tax** Assessed | Percent of Total |
|---|---|---|---|---|---|---|
| Up to $25,000 | 40,018 | 81.0% | $ 120,759,277 | 3.8% | $ 9,424,336 | 4.7% |
| $ 25,000 to $ 50,000 | 3,552 | 7.1 | 126,328,609 | 3.9 | 7,679,910 | 3.9 |
| $ 50,000 to $ 100,000 | 2,644 | 5.4 | 184,464,980 | 5.7 | 11,212,919 | 5.6 |
| $ 100,000 to $ 500,000 | 2,346 | 4.8 | 475,544,502 | 14.8 | 28,764,587 | 14.4 |
| $ 500,000 to $ 1,000,000 | 371 | .8 | 258,909,072 | 8.1 | 15,655,643 | 7.9 |
| $ 1,000,000 to $ 2,000,000 | 222 | .4 | 304,585,754 | 9.5 | 19,046,924 | 9.5 |
| $ 2,000,000 to $10,000,000 | 181 | .4 | 739,608,557 | 23.0 | 44,885,307 | 22.5 |
| $10,000,000 and over | 32 | .1 | 901,249,468 | 28.1 | 54,458,726 | 27.3 |
| Totals Before Adjustments | 49,366 | 100.0% | $3,111,450,219 | 96.9% | $191,128,352 | 95.8% |
| Departmental Adjustments | (3,311) | — | 100,048,521 | 3.1 | 8,393,727 | 4.2 |
| Totals | 49,366 | 100.0% | $3,211,498,740 | 100.0% | $199,522,079 | 100.0% |

*The taxable income in this column is the total of the incomes on each corporate return rather than net taxable income in each bracket. For example, the 3,552 returns in the second bracket have $126,328,609 in Virginia taxable income but only $37,528,609 falls between $25,000 and $50,000 while the remaining $88,800,000 falls in the first bracket. A table showing corporate incomes arranged by net taxable income brackets is available upon request.

# TABLE 2.2

## Number of Corporate Returns, Taxable Income, and Tax Assessed—Fiscal Years 1972-1973 to 1981-1982

| Corporations Reporting Income From Virginia Sources | 1972-1973 | 1973-1974 | 1974-1975 | 1975-1976 | 1976-1977 | 1977-1978 | 1978-1979 | 1979-1980 | 1980-1981 | 1981-1982 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Number of Corporate Returns** | | | | | | | | | | |
| Up to $25,000 | 27,873 | 28,979 | 31,051 | 29,618 | 29,236 | 31,144 | 31,887 | 33,477 | 37,776 | 40,018 |
| $ 25,000 to $ 50,000 | 2,659 | 2,706 | 2,582 | 2,483 | 2,439 | 2,718 | 3,087 | 3,489 | 3,446 | 3,552 |
| $ 50,000 to $ 100,000 | 1,577 | 1,452 | 1,386 | 1,503 | 1,550 | 1,767 | 2,212 | 2,509 | 2,702 | 2,644 |
| $ 100,000 to $ 500,000 | 1,391 | 1,499 | 1,543 | 1,494 | 1,537 | 1,714 | 2,014 | 2,294 | 2,358 | 2,346 |
| $ 500,000 to $ 1,000,000 | 173 | 223 | 242 | 261 | 255 | 299 | 333 | 390 | 398 | 371 |
| $ 1,000,000 to $ 2,000,000 | 76 | 108 | 132 | 131 | 131 | 154 | 177 | 202 | 210 | 222 |
| $ 2,000,000 to $10,000,000 | 63 | 70 | 81 | 99 | 97 | 136 | 162 | 172 | 189 | 181 |
| $10,000,000 and over | 13 | 14 | 22 | 17 | 19 | 21 | 24 | 23 | 35 | 32 |
| Totals before adjustments | 33,825 | 35,051 | 37,039 | 35,606 | 35,264 | 37,943 | 39,896 | 42,556 | 47,114 | 49,366 |
| Departmental adjustments | (210 | (730) | (904) | (2,069) | (2,936) | (2,505) | (3,345) | (2,178) | (3,136) | (3,311) |
| Totals | 33,825 | 35,051 | 37,039 | 35,606 | 35,264 | 37,943 | 39,896 | 42,556 | 47,114 | 49,366 |
| **Taxable Income** | | | | | | | | | | |
| Up to $25,000 | $ 111,877,611 | $ 107,460,028 | $ 98,833,249 | $ 93,573,411 | $ 90,672,047 | $ 98,365,319 | $ 105,670,031 | $ 114,269,999 | $ 117,286,616 | $ 120,759,277 |
| $ 25,000 to $ 50,000 | 91,921,721 | 92,832,354 | 88,806,129 | 88,234,783 | 87,327,728 | 97,170,476 | 110,910,477 | 125,354,020 | 123,789,963 | 126,328,609 |
| $ 50,000 to $ 100,000 | 109,510,276 | 102,042,596 | 96,678,564 | 103,250,193 | 105,722,260 | 120,396,594 | 150,381,286 | 174,376,899 | 189,147,959 | 184,464,980 |
| $ 100,000 to $ 500,000 | 282,688,530 | 311,782,047 | 334,352,766 | 318,055,517 | 330,660,559 | 368,813,142 | 428,670,711 | 483,760,562 | 488,896,563 | 475,544,502 |
| $ 500,000 to $ 1,000,000 | 118,963,155 | 155,239,832 | 166,569,364 | 181,233,469 | 180,632,813 | 208,924,113 | 231,995,918 | 270,706,111 | 276,753,954 | 258,909,072 |
| $ 1,000,000 to $ 2,000,000 | 102,777,284 | 144,680,003 | 184,076,073 | 184,155,566 | 180,542,075 | 216,568,764 | 248,292,227 | 287,370,540 | 285,377,931 | 304,585,754 |
| $ 2,000,000 to $10,000,000 | 222,655,355 | 249,404,099 | 327,774,531 | 399,569,413 | 384,271,998 | 561,177,944 | 648,628,914 | 695,432,935 | 758,748,812 | 739,608,557 |
| $10,000,000 and over | 277,169,724 | 333,022,176 | 544,702,737 | 404,156,027 | 477,656,884 | 566,846,459 | 800,750,191 | 665,095,801 | 918,610,845 | 901,249,468 |
| Totals before adjustments | $1,317,563,656 | $1,496,463,135 | $1,841,793,413 | $1,772,278,379 | $1,837,486,364 | $2,238,262,811 | $2,725,299,755 | $2,816,366,867 | $3,158,612,643 | $3,111,450,219 |
| Departmental adjustments | 15,144,333 | 52,582,033 | 79,113,766 | 66,131,284 | 127,059,150 | 120,016,333 | 141,572,538 | 88,055,249 | 109,950,546 | 100,048,521 |
| Totals | $1,332,707,989 | $1,549,045,168 | $1,920,907,179 | $1,838,409,663 | $1,964,545,514 | $2,358,279,144 | $2,866,872,293 | $2,904,422,116 | $3,268,563,189 | $3,211,498,740 |
| **Tax Assessed*** | | | | | | | | | | |
| Up to $25,000 | $ 6,623,069 | $ 6,567,018 | $ 7,780,005 | $ 5,720,340 | $ 5,756,271 | $ 5,990,337 | $ 6,993,458 | $ 9,052,961 | $ 26,555,443 | $ 9,424,336 |
| $ 25,000 to $ 50,000 | 5,430,304 | 5,589,149 | 5,348,609 | 5,296,637 | 5,254,119 | 5,897,673 | 6,690,980 | 7,607,551 | 7,527,390 | 7,679,910 |
| $ 50,000 to $ 100,000 | 6,467,192 | 6,143,972 | 5,818,100 | 6,183,725 | 6,336,637 | 7,244,603 | 9,106,309 | 10,541,498 | 11,460,578 | 11,212,919 |
| $ 100,000 to $ 500,000 | 16,691,466 | 18,763,945 | 20,079,488 | 19,008,885 | 19,713,359 | 22,192,860 | 25,841,583 | 29,217,305 | 29,583,820 | 28,764,587 |
| $ 500,000 to $ 1,000,000 | 7,019,352 | 9,353,358 | 10,002,089 | 10,628,658 | 10,727,853 | 12,534,783 | 13,965,661 | 16,346,324 | 16,818,374 | 15,655,643 |
| $ 1,000,000 to $ 2,000,000 | 6,060,846 | 8,770,192 | 10,994,111 | 10,736,833 | 10,513,636 | 12,964,378 | 14,945,551 | 17,314,232 | 17,400,680 | 19,046,924 |
| $ 2,000,000 to $10,000,000 | 13,111,494 | 15,006,796 | 18,729,009 | 22,507,838 | 21,593,865 | 33,763,045 | 39,066,542 | 42,072,711 | 45,912,825 | 44,885,307 |
| $10,000,000 and over | 16,332,464 | 20,078,135 | 28,903,651 | 21,975,234 | 25,744,985 | 34,035,279 | 37,719,936 | 39,988,223 | 55,885,520 | 54,458,726 |
| Totals before adjustments | $ 77,736,187 | $ 90,274,565 | $ 107,655,062 | $ 102,058,150 | $ 105,640,725 | $ 134,622,958 | $ 154,330,020 | $ 172,140,805 | $ 211,144,630 | $ 191,128,352 |
| Departmental adjustments | 908,660 | 3,154,922 | 4,746,826 | 3,967,877 | 7,623,549 | 7,200,980 | 9,934,280 | 6,338,622 | 8,363,441 | 8,393,727 |
| Totals | $ 78,644,847 | $ 93,429,487 | $ 112,401,888 | $ 106,026,027 | $ 113,264,274 | $ 141,823,938 | $ 164,264,300 | $ 178,479,427 | $ 219,508,071 | $ 199,522,079 |

*Including penalties and interest.

# RETAIL SALES AND USE TAX

## TABLE 3.1

### Virginia Retail Sales and Use Tax Business Classification Code

**Many Businesses Fall Into More Than One Class. For Example, Grocery Stores Sell Many Nonfood Items; Department Stores, Hotels, etc., Sell Food. Therefore, the Classifications Reflect the Principal Business Activity, as Reported by Dealers.**

Apparel Group

01. Clothing—Men, women, children
02. Furriers
03. Millinery
04. Shoes—Men, women, children
09. Other apparel (uniforms, formals, etc.)

Automotive Group

10. Accessories, batteries, repair parts, tires, etc.
11. Aircraft
12. Boats, boat motors, boating accessories
13. Motor vehicle dealers, motorcycle dealers
14. Service stations, garages, auto repair shops, truck-stops (tractor parts and equipment)
19. Other automotive (installation of windshield and other glass for cars, trailers, mobile homes, etc.)

Food Group

20. Bakery products
21. Candy and confections
22. Dairy products
23. Fruit stands, vegetable stands, roadside markets, rolling markets
24. Groceries, meats, seafood—Chain
25. Groceries, meats, seafood—Nonchain (including meat processing concerns, etc.)
26. Private membership clubs
27. Restaurants, cafeterias, delicatessens, grills, cafes, snack-bars, drive-ins, catering, etc.
28. Taverns, beer parlors, dance halls
29. Other food

Furniture, Home Furnishings, and Equipment Group

30. Furniture, household (floor coverings, interior decorators, reupholstering dealers, etc.)
31. Household appliances, appliance repairs
32. Office furniture, business machines, and equipment
33. Radios, televisions, musical instruments, repairs thereto
39. Other furniture and household equipment (sewing machines, lawn mowers, repairs thereto)

General Merchandise Group

40. Department stores, discount stores
41. Dry goods, variety stores, fabric and yarn, trading stamp redemption stores
42. Drug stores, selling a variety of merchandise in addition to prescription drugs, wholesale drugs
49. Other general merchandise (funeral directors, religious supplies, feed and seed stores, feed mills, advertising agencies, pet shops horses, liquid embroidery, mail orders, cosmetics, door to door vendors)

Lumber, Building Material, and Supply Group

50. Building materials (lumber, brick, tile, roofing, ready-mix concrete, stone, gravel, dirt, etc.)
51. Cabinet shops, millwork, pre-cut lumber stock
52. Electrical supplies
53. Hardware supplies, locksmiths
54. Paint, wallpaper, glass
55. Plumbing, heating, refrigeration, air-conditioning, well drilling supplies
56. Other building supplies

## TABLE 3.1 — Continued

Fuel Group

60. Fuel oil
61. Bottled gas
62. Wood
69. Coal, other fuels

Machinery, Equipment, and Supplies Group

70. Construction or road maintenance machinery, equipment, supplies
71. Professional equipment, supplies (dental supplies, etc.)
72. Service—Establishment equipment, supplies (beauty supplies, welding supplies, snap-on tool dealers, etc.)
79. Other machinery, equipment, supplies (electronic, communication, pollution control, signs, farm equipment, alarm systems, leasing and rental companies, etc.)

Miscellaneous Group

80. Antiques
81. Books, stationery (paper products, printing, office supplies, business forms, etc.)
82. Cigar stores, newsstands
83. Florists, nurserymen, garden supplies, fertilizer, Christmas tree dealers
84. Gifts and novelties, art and curio shops, coin and stamp dealers, ceramics, fireworks
85. Jewelry, luggage, leather goods
86. Salvage, surplus, secondhand goods, pawnshops, flea markets
87. Sporting goods, photographic supplies, hobby-shops, toy shops, firearms, photo studios, portraits, commercial photographs, gun repair shops, golf courses, bowling alleys, pool parlors, etc.
88. Vending machine sales
89. Retail sales and/or rentals of tangible personal property by shoe repair shops, beauty shops, business schools, music instructors, manufacturers agents, wholesale merchandise brokers, optical companies, auctioneers and auction markets, manufacturers, banks, hearing aid companies, etc.
90. Hotels, motels, tourist camps, etc.
00. Other miscellaneous and unidentifiable

# TABLE 3.2

## Annual Sales by Business Classification Made During the Fiscal Year Ending June 30, 1982, as Reflected by Deposits of Sales Tax Revenues Made During the Period Beginning August 1, 1981, and Ending July 31, 1982

| | Code | Taxable Sales |
|---|---|---|
| Apparel Group | 01 | $750,718,362 |
| | 02 | 3,501,077 |
| | 03 | 857,955 |
| | 04 | 232,932,886 |
| | 09 | 27,246,357 |
| Automotive Group | 10 | 545,295,215 |
| | 11 | 6,289,151 |
| | 12 | 31,896,506 |
| | 13 | 167,514,100 |
| | 14 | 369,019,456 |
| | 19 | 96,100,173 |
| Food Group | 20 | 44,325,178 |
| | 21 | 17,753,357 |
| | 22 | 84,238,611 |
| | 23 | 26,748,558 |
| | 24 | 3,851,087,819 |
| | 25 | 1,508,972,510 |
| | 26 | 51,688,601 |
| | 27 | 2,115,842,512 |
| | 28 | 3,249,316 |
| | 29 | 113,622,300 |
| Furniture, Home Furnishings and Equipment Group | 30 | 538,624,131 |
| | 31 | 112,082,423 |
| | 32 | 321,366,781 |
| | 33 | 204,624,177 |
| | 39 | 56,410,722 |
| General Merchandise Group | 40 | 2,122,870,148 |
| | 41 | 698,574,757 |
| | 42 | 603,669,208 |
| | 49 | 375,984,259 |
| Lumber, Building Materials and Supply Group | 50 | $836,339,823 |
| | 51 | 48,519,524 |
| | 52 | 171,738,951 |
| | 53 | 182,463,581 |
| | 54 | 100,737,537 |
| | 55 | 204,200,379 |
| | 59 | 240,355,333 |
| Fuel Group | 60 | 201,180,539 |
| | 61 | 45,052,393 |
| | 62 | 1,249,344 |
| | 69 | 203,339,245 |
| Machinery, Equipment and Supplies Group | 70 | 102,086,749 |
| | 71 | 62,376,462 |
| | 72 | 85,258,773 |
| | 79 | 363,037,322 |
| Miscellaneous Group | 80 | 29,981,438 |
| | 81 | 277,840,194 |
| | 82 | 13,395,892 |
| | 83 | 135,542,016 |
| | 84 | 174,638,001 |
| | 85 | 120,338,902 |
| | 86 | 29,934,658 |
| | 87 | 244,958,727 |
| | 88 | 147,138,404 |
| | 89 | 1,125,022,503 |
| Hotels, Motels, Tourist Camps, etc | 90 | 613,937,386 |
| Other Miscellaneous and Unidentifible | 00 | 188,827,689 |
| Total | | $21,032,598,371 |

## TABLE 3.3

**State Retail Sales and Use Tax**
**Received by the Department of Taxation and Deposited in Banks**
**to the Credit of the State Treasurer—Fiscal Years 1973-1982**

| Fiscal Year Ending June 30 | Sales Tax* | Use Tax* | Total* |
|---|---|---|---|
| 1973 | $274,138,694 | $18,314,517 | $292,453,21 |
| 1974 | 315,691,569 | 21,910,798 | 337,602,36 |
| 1975 | 339,656,789 | 21,946,387 | 361,603,17 |
| 1976 | 364,791,265 | 21,639,291 | 386,430,55 |
| 1977 | 402,945,941 | 24,506,299 | 427,452,24 |
| 1978 | 457,692,468 | 29,181,738 | 486,874,20 |
| 1979 | 511,162,449 | 34,854,853 | 546,017,30 |
| 1980 | 555,180,498 | 40,682,276 | 595,862,77 |
| 1981 | 603,651,234 | 43,678,663 | 647,329,89 |
| 1982 | 628,351,527 | 44,419,735 | 672,771,26 |

*Including penalties and interest.

## TABLE 3.4

**Local Retail Sales and Use Tax—Fiscal Years 1973-1982**

| Fiscal Year Ending June 30 | Amount* |
|---|---|
| 1973 | $100,402,444 |
| 1974 | 115,635,310 |
| 1975 | 123,848,123 |
| 1976 | 132,375,728 |
| 1977 | 145,320,472 |
| 1978 | 165,612,484 |
| 1979 | 185,767,086 |
| 1980 | 202,419,795 |
| 1981 | 220,249,171 |
| 1982 | 231,364,839 |

*Including penalties and interest.

## TABLE 3.5

**Aircraft Sales and Use Tax—Fiscal Years 1975-1982**

| Fiscal Year Ending June 30 | Amount* |
|---|---|
| 1975 | $ 206,731 |
| 1976 | 396,287 |
| 1977 | 530,704 |
| 1978 | 652,920 |
| 1979 | 709,237 |
| 1980 | 769,482 |
| 1981 | 685,711 |
| 1982 | 1,098,769 |

*Includes penalties and interest.

# TABLE 3.6

## Sales Tax Distribution—Fiscal Year 1981-1982

| Counties | Share of State Tax | Local 1% | Total |
|---|---|---|---|
| Accomack | $ 1,233,180.00 | $ 928,186.08 | $ 2,161,366.08 |
| Albemarle | 1,758,300.00 | 2,027,729.54 | 3,786,029.54 |
| Alleghany | 627,062.00 | 271,691.86 | 898,753.86 |
| Amelia | 358,096.00 | 153,220.92 | 511,316.92 |
| Amherst | 1,051,274.00 | 775,299.40 | 1,826,573.40 |
| Appomattox | 557,657.00 | 295,835.91 | 853,492.91 |
| Arlington | 3,829,003.00 | 8,175,035.26 | 12,004,038.26 |
| Augusta | 1,976,896.00 | 1,214,916.80 | 3,191,812.80 |
| Bath | 199,559.00 | 389,780.02 | 589,339.02 |
| Bedford | 1,483,625.00 | 417,017.77 | 1,900,642.77 |
| Bland | 236,250.00 | 54,037.68 | 290,287.68 |
| Botetourt | 969,927.00 | 387,440.55 | 1,357,367.55 |
| Brunswick | 720,177.00 | 305,212.81 | 1,025,389.81 |
| Buchanan | 1,879,973.00 | 1,298,367.50 | 3,178,340.50 |
| Buckingham | 503,830.00 | 181,651.44 | 685,481.44 |
| Campbell | 2,200,341.00 | 1,035,277.65 | 3,235,618.65 |
| Caroline | 867,986.00 | 317,225.62 | 1,185,211.62 |
| Carroll | 1,021,508.00 | 378,029.18 | 1,399,547.18 |
| Charles City | 244,385.00 | 34,655.12 | 279,040.12 |
| Charlotte | 591,580.00 | 204,535.39 | 796,115.39 |
| Chesterfield | 6,510,155.00 | 5,952,261.48 | 12,462,416.48 |
| Clarke | 376,790.00 | 200,221.03 | 577,011.03 |
| Craig | 150,406.00 | 45,122.10 | 195,528.10 |
| Culpeper | 926,313.00 | 879,161.24 | 1,805,474.24 |
| Cumberland | 528,753.00 | 95,520.69 | 624,273.69 |
| Dickenson | 958,680.00 | 449,272.19 | 1,407,952.19 |
| Dinwiddie | 854,657.00 | 302,749.77 | 1,157,406.77 |
| Essex | 393,579.00 | 483,602.03 | 877,181.03 |
| Fairfax | 29,738,599.00 | 29,825,529.95 | 59,564,128.95 |
| Fauquier | 1,582,626.00 | 1,101,145.23 | 2,683,771.23 |
| Floyd | 454,504.00 | 167,94[illegible]9 | 622,445.99 |
| Fluvanna | 419,194.00 | 120,130.72 | 539,324.72 |
| Franklin | 1,365,583.00 | 697,556.63 | 2,063,139.63 |
| Frederick | 1,528,451.00 | 972,760.70 | 2,501,211.70 |
| Giles | 777,294.00 | 543,460.61 | 1,320,754.61 |
| Gloucester | 894,295.00 | 675,144.88 | 1,569,439.88 |
| Goochland | 399,291.00 | 212,548.02 | 611,839.02 |
| Grayson | 627,928.00 | 195,404.12 | 823,332.12 |
| Greene | 366,060.00 | 103,602.68 | 469,662.68 |
| Greensville | 519,927.00 | 203,034.60 | 722,961.60 |
| Halifax | 1,506,296.00 | 483,831.00 | 1,990,127.00 |
| Hanover | 2,197,223.00 | 2,200,267.42 | 4,397,490.42 |
| Henrico | 6,944,579.00 | 11,891,172.71 | 18,835,751.71 |
| Henry | 2,558,265.00 | 1,339,937.00 | 3,898,202.00 |
| Highland | 87,058.00 | 45,022.01 | 132,080.01 |
| Isle of Wight | 950,198.00 | 655,553.96 | 1,605,751.96 |
| James City | 868,852.00 | 1,532,218.47 | 2,401,070.47 |
| King George | 453,464.00 | 179,595.45 | 633,059.45 |
| King & Queen | 274,677.00 | 37,659.32 | 312,336.32 |
| King William | 443,774.00 | 253,533.13 | 697,307.13 |
| Lancaster | 334,212.00 | 481,143.20 | 815,355.20 |
| Lee | 1,175,891.00 | 524,679.65 | 1,700,570.65 |
| Loudoun | 2,682,190.00 | 2,767,800.88 | 5,449,990.88 |
| Louisa | 798,063.00 | 365,886.47 | 1,163,949.47 |
| Lunenburg | 537,234.00 | 232,062.58 | 769,296.58 |
| Madison | 458,484.00 | 221,036.42 | 679,520.42 |
| Mathews | 316,388.00 | 171,612.15 | 488,000.15 |
| Mecklenburg | 1,246,854.00 | 1,048,235.75 | 2,295,089.75 |
| Middlesex | 281,252.00 | 225,944.22 | 507,196.22 |
| Montgomery | 2,052,877.00 | 2,070,909.24 | 4,123,786.24 |
| Nelson | 504,176.00 | 220,211.64 | 724,387.64 |
| New Kent | 453,464.00 | 156,366.19 | 609,830.19 |
| Northampton | 651,638.00 | 529,769.61 | 1,181,407.61 |
| Northumberland | 317,597.00 | 183,129.06 | 500,726.06 |
| Nottoway | 617,542.00 | 420,380.89 | 1,037,922.89 |
| Orange | 748,563.00 | 529,048.71 | 1,277,611.71 |
| Page | 802,735.00 | 504,302.67 | 1,307,037.67 |
| Patrick | 729,176.00 | 249,067.11 | 978,243.11 |
| Pittsylvania | 2,755,919.00 | 862,362.75 | 3,618,281.75 |
| Powhatan | 553,330.00 | 135,020.04 | 688,350.04 |
| Prince Edward | 666,870.00 | 655,855.60 | 1,322,725.60 |
| Prince George | 1,122,236.00 | 312,957.89 | 1,435,193.89 |
| Prince William | $ 6,865,308.00 | $ 5,236,497.30 | $ 12,101,805.30 |
| Pulaski | 1,580,202.00 | 1,179,889.61 | 2,760,091.61 |
| Rappahannock | 277,962.00 | 79,466.22 | 357,428.22 |
| Richmond | 275,540.00 | 342,104.44 | 617,644.44 |
| Roanoke | 3,235,867.00 | 2,870,401.42 | 6,106,268.42 |
| Rockbridge | 627,753.00 | 418,389.77 | 1,046,122.77 |
| Rockingham | 2,317,167.00 | 1,700,534.64 | 4,017,701.64 |
| Russell | 1,497,471.00 | 648,674.19 | 2,146,145.19 |
| Scott | 1,155,816.00 | 502,690.17 | 1,658,506.17 |
| Shenandoah | 1,045,910.00 | 863,399.92 | 1,909,309.92 |
| Smyth | 1,472,027.00 | 1,000,930.67 | 2,472,957.67 |
| Southampton | 783,524.00 | 222,169.25 | 1,005,693.25 |
| Spotsylvania | 1,910,781.00 | 1,977,896.47 | 3,888,677.47 |
| Stafford | 1,989,531.00 | 982,239.72 | 2,971,770.72 |
| Surry | 273,638.00 | 88,926.15 | 362,564.15 |
| Sussex | 582,234.00 | 268,239.20 | 850,473.20 |
| Tazewell | 2,297,784.00 | 2,146,502.42 | 4,444,286.42 |
| Warren | 906,582.00 | 786,807.01 | 1,693,389.01 |
| Washington | 2,009,736.00 | 1,214,470.79 | 3,224,206.79 |
| Westmoreland | 537,234.00 | 299,156.08 | 836,390.08 |
| Wise | 2,012,204.00 | 1,510,371.91 | 3,522,575.91 |
| Wythe | 1,111,334.00 | 917,182.97 | 2,028,516.97 |
| York | 1,507,684.00 | 1,058,652.04 | 2,566,336.04 |
| Total Counties | $144,048,060.00 | $119,873,472.71 | $263,921,532.71 |
| **Cities** | | | |
| Alexandria | $ 2,499,421.00 | $ 6,976,165.42 | $ 9,475,586.42 |
| Bedford | 195,060.00 | 418,589.86 | 613,649.86 |
| Bristol | 711,524.00 | 1,659,613.98 | 2,371,137.98 |
| Buena Vista | 278,136.00 | 198,112.74 | 476,248.74 |
| Charlottesville | 1,069,446.00 | 3,061,429.78 | 4,130,875.78 |
| Chesapeake | 5,224,703.00 | 3,534,083.91 | 8,758,786.91 |
| Clifton Forge | 178,616.00 | 190,837.63 | 369,453.63 |
| Colonial Heights | 690,407.00 | 674,644.83 | 1,365,051.83 |
| Covington | 316,906.00 | 475,467.12 | 792,373.12 |
| Danville | 1,930,511.00 | 2,781,265.26 | 4,711,776.26 |
| Emporia | 176,539.00 | 414,037.66 | 590,576.66 |
| Fairfax | 917,835.00 | 2,976,069.01 | 3,893,904.01 |
| Falls Church | 271,212.00 | 1,620,057.09 | 1,891,269.09 |
| Franklin | 294,405.00 | 375,801.24 | 670,206.24 |
| Fredericksburg | 397,042.00 | 1,235,365.22 | 1,632,407.22 |
| Galax | 207,519.00 | 673,324.82 | 880,843.82 |
| Hampton | 4,908,318.00 | 6,082,426.92 | 10,990,744.92 |
| Harrisonburg | 459,520.00 | 1,653,987.14 | 2,113,507.14 |
| Hopewell | 1,002,640.00 | 908,509.98 | 1,911,149.98 |
| Lexington | 164,943.00 | 304,125.00 | 469,068.00 |
| Lynchburg | 2,041,626.00 | 4,517,476.90 | 6,559,102.90 |
| Manassas | 642,466.00 | 1,307,223.45 | 1,949,689.45 |
| Manassas Park | 333,693.00 | 111,669.53 | 445,362.53 |
| Martinsville | 689,196.00 | 1,348,528.63 | 2,037,724.63 |
| Newport News | 5,913,038.00 | 5,237,220.09 | 11,150,258.09 |
| Norfolk | 9,307,266.00 | 13,337,953.06 | 22,645,219.06 |
| Norton | 226,560.00 | 546,567.55 | 773,127.55 |
| Petersburg | 1,794,126.00 | 2,331,864.76 | 4,125,990.76 |
| Poquoson | 426,985.00 | 145,010.34 | 571,995.34 |
| Portsmouth | 4,209,256.00 | 3,677,829.06 | 7,887,085.06 |
| Radford | 381,808.00 | 376,943.58 | 758,751.58 |
| Richmond | 8,370,224.00 | 14,079,311.44 | 22,449,535.44 |
| Roanoke | 4,027,697.00 | 6,907,373.89 | 10,935,070.89 |
| Salem | 852,583.00 | 1,627,062.92 | 2,479,645.92 |
| South Boston | 297,346.00 | 510,457.83 | 807,803.83 |
| Staunton | 698,198.00 | 1,178,155.99 | 1,876,353.99 |
| Suffolk | 2,130,417.00 | 1,392,856.00 | 3,523,273.00 |
| Virginia Beach | 12,519,940.00 | 11,348,318.27 | 23,868,258.27 |
| Waynesboro | 601,620.00 | 964,565.94 | 1,566,185.94 |
| Williamsburg | 110,597.00 | 1,690,957.92 | 1,801,554.92 |
| Winchester | 691,099.00 | 1,732,945.98 | 2,424,044.98 |
| Total Cities | $ 78,160,444.00 | $110,584,207.74 | $188,744,651.74 |
| Aggregate | $222,208,504.00 | $230,457,680.45 | $452,666,184.45 |

# OTHER STATE TAXES

## TABLE 4.1

### Inheritance Taxes* — Fiscal Years 1973-1982

| Fiscal Year Ending June 30 | Amount |
|---|---|
| 1973 | $15,073,344 |
| 1974 | 18,661,959 |
| 1975 | 18,348,281 |
| 1976 | 17,437,402 |
| 1977 | 19,032,356 |
| 1978 | 23,359,432 |
| 1979 | 25,635,089 |
| 1980 | 26,950,815 |
| 1981 | 12,299,091 |
| 1982 | 2,720,530 |

*Inheritance tax repealed and replaced with an estate tax effective January 1, 1980.

## TABLE 4.2

### Gift Taxes* — Fiscal Years 1973-1982

| Fiscal Year Ending June 30 | Amount |
|---|---|
| 1973 | $1,644,922 |
| 1974 | 1,075,419 |
| 1975 | 1,070,048 |
| 1976 | 1,612,537 |
| 1977 | 5,205,340 |
| 1978 | 1,141,088 |
| 1979 | 1,035,169 |
| 1980 | 797,336 |
| 1981 | 344,216 |
| 1982 | 435,278 |

*Gift tax repealed and replaced with an estate tax effective January 1, 1980.

## TABLE 4.3

### Estate Taxes* — Fiscal Year 1981-1982

| Fiscal Year Ending June 30 | Amount |
|---|---|
| 1981 | $ 8,174,071 |
| 1982 | 19,621,952 |

*Estate tax replaced the inheritance tax and the gift tax effective January 1, 1980.

## TABLE 4.4

**State Recordation Taxes — Fiscal Years 1973-1982**

| Taxable Year | Amount |
|---|---|
| 1973 | $17,650,136 |
| 1974 | 17,129,034 |
| 1975 | 15,036,230 |
| 1976 | 18,388,408 |
| 1977 | 24,809,919 |
| 1978 | 29,760,330 |
| 1979 | 32,680,576 |
| 1980 | 30,628,495 |
| 1981 | 31,782,042 |
| 1982 | 28,975,025 |

## TABLE 4.5

**Taxes on Capital Not Otherwise Taxed — Tax Years 1972-1981**

| Taxable Year | Amount* |
|---|---|
| 1972 | $ 5,326,679 |
| 1973 | 5,753,772 |
| 1974 | 6,514,022 |
| 1975 | 7,699,497 |
| 1976 | 8,222,430 |
| 1977 | 8,987,655 |
| 1978 | 9,844,694 |
| 1979 | 11,120,488 |
| 1980 | 12,322,012 |
| 1981 | 13,862,882 |

***Includes penalties and interest.**

# TABLE 4.6

## Assessed Value of Capital Not Otherwise Taxed for the Tax Year 1981 and the State Tax Thereon at Thirty Cents Per $100 Valuation

| Counties | Value | Tax, Penalty and Interest |
|---|---|---|
| Accomack | $ 6,265,181 | $ 19,511.30 |
| Albemarle | 71,117,075 | 213,601.53 |
| Alleghany | 19,271,760 | 57,815.28 |
| Amelia | 1,234,274 | 3,702.82 |
| Amherst | 11,390,789 | 34,172.36 |
| Appomattox | 7,498,452 | 22,495.36 |
| Arlington | 112,097,631 | 337,686.25 |
| Augusta | 43,412,222 | 130,288.37 |
| Bath | 1,083,191 | 3,249.57 |
| Bedford | 13,438,689 | 40,375.63 |
| Bland | 2,737 | 8.21 |
| Botetourt | 4,716,454 | 14,618.86 |
| Brunswick | 2,406,955 | 7,264.53 |
| Buchanan | 20,853,585 | 62,778.70 |
| Buckingham | 11,987,981 | 35,963.94 |
| Campbell | 61,301,124 | 184,523.58 |
| Caroline | 4,112 396 | 12,400.18 |
| Carroll | 3,718,351 | 11,356.00 |
| Charles City | — | — |
| Charlotte | 4,775,235 | 14,325.70 |
| Chesterfield | 122,068,995 | 367,342.18 |
| Clarke | 6,340,543 | 19,021.63 |
| Craig | 103,480 | 310.44 |
| Culpeper | 28,326,855 | 85,001.75 |
| Cumberland | 114,163 | 342.49 |
| Dickenson | 7,998,682 | 23,996.05 |
| Dinwiddie | 2,723,835 | 8,171.51 |
| Essex | 2,214,579 | 6,666.07 |
| Fairfax | 227,143,454 | 685,521.05 |
| Fauquier | 9,597,132 | 28,793.40 |
| Floyd | 1,097,871 | 3,311.75 |
| Fluvanna | 7,317,654 | 21,952.96 |
| Franklin | 30,544,406 | 91,874.03 |
| Frederick | 28,887,113 | 86,817.88 |
| Giles | 35,370,926 | 106,129.86 |
| Gloucester | 1,378,227 | 4,174.92 |
| Goochland | 4,334,910 | 13,004.73 |
| Grayson | 5,763,209 | 17,289.63 |
| Greene | 17,730 | 55.19 |
| Greenville | 3,200,654 | 9,605.96 |
| Halifax | 12,329,719 | 36,993.19 |
| Hanover | 26,766,291 | 81,741.21 |
| Henrico | 226,558,366 | 685,801.23 |
| Henry | 127,026,711 | 381,365.11 |
| Highland | 231,374 | 694.12 |
| Isle of Wight | 58,824,484 | 176,473.46 |
| James City | 39,259,599 | 117,788.47 |
| King George | 4,991,800 | 14,975.40 |
| King & Queen | 984,944 | 2,954.83 |
| King William | 13,718,193 | 41,154.58 |
| Lancaster | 2,535,078 | 7,658.87 |
| Lee | 1,951,708 | 5,855.12 |
| Loudoun | 14,992,883 | 45,068.65 |
| Louisa | 3,713,377 | 11,140.13 |
| Lunenburg | 5,254,947 | 15,886.49 |
| Madison | 850,598 | 2,566.84 |
| Mathews | 341,860 | 1,025.58 |
| Mecklenburg | 15,324,842 | 46,064.00 |
| Middlesex | 384,583 | 1,160.41 |
| Montgomery | 27,760,889 | 83,338.53 |
| Nelson | 301,194 | 903.58 |
| New Kent | 259,700 | 779.10 |
| Northampton | 3,487,687 | 10,470.49 |
| Northumberland | 8,247,559 | 24,749.86 |
| Nottoway | 3,098,963 | 9,300.19 |
| Orange | 16,640,621 | 49,966.72 |
| Page | 21,459,759 | 64,379.27 |
| Patrick | 12,726,019 | 38,178.06 |
| Pittsylvania | 77,260,740 | 231,920.67 |
| Powhatan | 419,587 | 1,258.76 |
| Prince Edward | 5,636,786 | 16,938.85 |
| Prince George | 2,049,345 | 6,158.19 |
| Prince William | 21,714,098 | 65,604.93 |
| Pulaski | $ 55,819,783 | $ 169,962.78 |
| Rappahannock | 764,387 | 2,293.16 |
| Richmond | 2,301,313 | 6,911.62 |
| Roanoke | 34,640,941 | 103,922.82 |
| Rockbridge | 14,372,067 | 43,165.61 |
| Rockingham | 77,215,643 | 234,926.47 |
| Russell | 11,943,681 | 35,833.04 |
| Scott | 4,555,150 | 13,665.45 |
| Shenandoah | 26,508,478 | 79,594.51 |
| Smyth | 32,503,445 | 97,510.33 |
| Southampton | 5,529,123 | 16,605.59 |
| Spotsylvania | 10,302,616 | 30,913.59 |
| Stafford | 7,234,155 | 22,688.82 |
| Surry | 278,284 | 834.85 |
| Sussex | 7,543,914 | 22,634.42 |
| Tazewell | 40,079,237 | 120,611.73 |
| Warren | 1,629,928 | 4,889.78 |
| Washington | 20,721,947 | 62,263.03 |
| Westmoreland | 2,596,619 | 7,975.19 |
| Wise | 19,917,863 | 59,755.59 |
| Wythe | 16,195,382 | 48,769.27 |
| York | 14,764,704 | 44,314.00 |
| Total Counties | $2,089,751,464 | $6,295,878.19 |
| **Cities** | | |
| Alexandria | $ 52,109,178 | $ 156,784.40 |
| Bedford | 18,965,862 | 56,899.59 |
| Bristol | 24,443,415 | 73,513.18 |
| Buena Vista | 11,693,546 | 35,287.64 |
| Charlottesville | 32,610,843 | 98,185.34 |
| Chesapeake | 99,077,566 | 299,371.76 |
| Clifton Forge | 60,064 | 180.19 |
| Colonial Heights | 4,009,313 | 12,149.51 |
| Covington | 5,945,951 | 17,837.85 |
| Danville | 89,140,838 | 267,580.45 |
| Emporia | 8,711,593 | 26,379.38 |
| Fairfax | 7,944,876 | 24,091.03 |
| Falls Church | 4,224,739 | 12,693.62 |
| Franklin | 1,840,397 | 5,551.61 |
| Fredericksburg | 17,946,348 | 53,949.01 |
| Galax | 20,090,557 | 60,770.27 |
| Hampton | 40,190,289 | 120,648.46 |
| Harrisonburg | 26,408,757 | 79,670.68 |
| Hopewell | 53,624,967 | 160,890.89 |
| Lexington | 440,608 | 1,385.73 |
| Lynchburg | 132,884,498 | 399,203.67 |
| Manassas | 17,663,037 | 52,989.11 |
| Manassas Park | 278,367 | 835.10 |
| Martinsville | 91,121,412 | 273,570.31 |
| Newport News | 99,936,066 | 300,597.71 |
| Norfolk | 183,163,260 | 553,765.83 |
| Norton | 3,000,107 | 9,214.02 |
| Petersburg | 68,230,104 | 204,884.48 |
| Poquoson | 189,786 | 569.36 |
| Portsmouth | 42,615,855 | 128,254.68 |
| Radford | 10,988,893 | 32,978.88 |
| Richmond | 928,282,751 | 2,788,150.39 |
| Roanoke | 159,408,451 | 479,658.80 |
| Salem | 40,078,232 | 120,325.09 |
| South Boston | 3,120,758 | 9,364.27 |
| Staunton | 4,838,858 | 14,787.07 |
| Suffolk | 58,678,063 | 176,346.11 |
| Virginia Beach | 38,607,531 | 118,775.65 |
| Waynesboro | 44,458,567 | 133,861.54 |
| Williamsburg | 873,930 | 2,621.79 |
| Winchester | 66,467,032 | 202,429.39 |
| Total Cities | $2,514,365,265 | $7,567,003.84 |
| **Aggregate** | $4,604,116,729 | $13,862,882.03 |

# TABLE 4.7

## State Business, Occupational and Professional License Taxes by Classification—Fiscal Year Ending June 30, 1982

| License Classification | Total Number Issued | Total Taxes, Penalties, and Fees |
|---|---|---|
| Amusements: | | |
| Amusement Parks | 4 | $ 2,403.00 |
| Carnivals, Shows, Circuses and Menageries | 87 | 4,888.80 |
| Circuses, Carnivals, etc. held during agricultural fairs | — | — |
| Coliseums, Arenas and Auditoriums | — | — |
| Hobby-Horse Machines, Merry-Go-Rounds, and other like machines | 13 | 139.75 |
| Moving Picture Shows | 278 | 25,787.43 |
| Theatres, Public Performances, Exhibitions, etc | 579 | 15,619.66 |
| Antique Shows and Sales | 206 | 26,774.50 |
| Architects | 614 | 15,222.16 |
| Attorneys at Law | 7,781 | 171,831.84 |
| Auction Sales of Jewelry, Etc | 7 | 715.25 |
| Auctioneers | 811 | 58,312.75 |
| Bowling Alleys | 106 | 27,343.49 |
| Brokers: | | |
| Stockbrokers | 156 | 30,686.98 |
| Dealing in Options or Futures | 24 | 4,362.00 |
| Wholesale Merchandise Brokers | 202 | 126,671.04 |
| Certified Public Accountants | 1,560 | 34,950.87 |
| Coin-Operated Machines and Operators | — | — |
| Collection Agencies | 112 | 2,872.39 |
| Commission Merchants and Brokers | 732 | 368,181.91 |
| Common Criers | 124 | 757.00 |
| Contractors, Electrical Contractors, Plumbers and Steam Fitters | 29,262 | 1,738,445.77 |
| Cotton and Peanut Dealers | 38 | 4,811.56 |
| Cotton Buyers, Wholesale | — | — |
| Cotton Factors | — | — |
| Credit Unions | 90 | 66,922.78 |
| Dentists | 2,429 | 54,783.56 |
| Engineers, Professional | 623 | 8,492.75 |
| Fortune-Tellers, Clairvoyants, and Practitioners of Palmistry & Phrenology | 44 | 22,033.00 |
| Garages | 88 | 16,687.25 |
| Grain Dealers – Wholesale | 52 | 17,343.42 |
| Horse and Mule Sales in Carload Lots | — | — |
| Hotels | 1,093 | 70,755.83 |
| Industrial Loan Associations | 8 | 1,809.80 |
| Itinerant Merchants, Etc | 236 | 45,966.65 |
| Junk Dealers and Canvassers | 201 | $ 9,810.40 |
| Junk Dealers in Secondhand Paper and Canvassers | 31 | 1,462.85 |
| Labor and Emigrant Agents | — | — |
| Laundries | 215 | 4,382.83 |
| Livestock Dealers | 66 | 19,331.49 |
| Lodging Houses | 320 | 2,101.50 |
| Medical Doctors | 6,717 | 152,732.94 |
| Merchants on Trains | — | — |
| Merchants Placing Vending Machines | — | — |
| Optometrists | 376 | 7,050.87 |
| Patent and Trademark Attorneys | 150 | 2,425.75 |
| Pawnbrokers | 55 | 13,841.25 |
| Peddlers | 2,015 | 164,571.50 |
| Photographers | 1,217 | 28,749.54 |
| Pistol Dealers | 1,075 | 6,353.50 |
| Police and Firemen's Pension, Etc., Associations | 6 | 130.50 |
| Pool and Billiard Rooms | 174 | 19,014.68 |
| Pulpwood, Veneer Logs, Mine Props, and Railroad Crossties — Suppliers of | 9 | 1,317.15 |
| Real Estate Brokers | 3,308 | 116,248.21 |
| Savings and Loan Associations | 85 | 4,353.75 |
| Small Business Investment Companies | 7 | 5,648.73 |
| Soft Drinks (manufacturers of bottled carbonated beverages) | 33 | 837.25 |
| Storage and Impounding | 448 | 16,684.16 |
| Telephone and Telegraph (unincorporated) | — | — |
| Tobacco Retailers | 19,793 | 121,815.85 |
| Tobacco Sellers at Wholesale | 112 | 5,585.75 |
| Trading Stamps | 1 | 22,335.27 |
| Undertakers | 448 | 10,609.58 |
| Vendors of Medicines, Salves, Liniments, Etc | 31 | 1,251.25 |
| Veterinary Surgeons | 488 | 5,302.28 |
| Registration of Persons, Producers, or Mfrs. Subject to Forest Products Tax: | | |
| Original Certificates at $1.00 each | 334 | 334.00 |
| Duplicate Certificates at $.25 each | 25 | 6.25 |
| Totals | 85,099 | $3,709,862.27 |

# TABLE 4.8

## State Business, Occupational and Professional License Taxes —Fiscal Year Ending June 30, 1982—by Locality

| Counties | Total Number Issued | Total Taxes, Penalties, and Fees |
|---|---|---|
| Accomack | 581 | $ 15,674.46 |
| Albemarle | 784 | 38,242.37 |
| Alleghany | 147 | 3,937.75 |
| Amelia | 118 | 2,679.75 |
| Amherst | 438 | 13,783.51 |
| Appomattox | 159 | 5,390.81 |
| Arlington | 3,517 | 166,529.84 |
| Augusta | 906 | 34,303.09 |
| Bath | 114 | 2,530.25 |
| Bedford | 531 | 17,753.03 |
| Bland | 45 | 692.00 |
| Botetourt | 250 | 10,066.34 |
| Brunswick | 250 | 8,273.19 |
| Buchanan | 318 | 7,279.10 |
| Buckingham | 166 | 2,506.94 |
| Campbell | 668 | 20,457.47 |
| Caroline | 255 | 4,882.95 |
| Carroll | 384 | 11,400.73 |
| Charles City | 49 | 867.00 |
| Charlotte | 206 | 3,417.91 |
| Chesterfield | 2,073 | 155,304.33 |
| Clarke | 232 | 6,261.25 |
| Craig | 47 | 723.50 |
| Culpeper | 430 | 12,425.75 |
| Cumberland | 134 | 3,895.39 |
| Dickenson | 138 | 1,708.50 |
| Dinwiddie | 284 | 7,771.72 |
| Essex | 182 | 5,999.31 |
| Fairfax | 7,778 | 332,549.05 |
| Fauquier | 918 | 34,456.16 |
| Floyd | 142 | 2,938.75 |
| Fluvanna | 150 | 3,925.50 |
| Franklin | 635 | 18,287.53 |
| Frederick | 497 | 19,358.11 |
| Giles | 191 | 5,967.18 |
| Gloucester | 445 | 13,850.75 |
| Goochland | 226 | 9,078.62 |
| Grayson | 258 | 5,430.85 |
| Greene | 131 | 3,508.75 |
| Greensville | 200 | 10,107.75 |
| Halifax | 480 | 16,435.67 |
| Hanover | 915 | 67,197.92 |
| Henrico | 3,536 | 240,341.90 |
| Henry | 662 | 20,631.68 |
| Highland | 72 | 2,598.94 |
| Isle of Wight | 289 | 11,426.74 |
| James City | 389 | 17,058.87 |
| King George | 144 | 3,091.75 |
| King and Queen | 109 | 1,617.50 |
| King William | 132 | 3,879.71 |
| Lancaster | 297 | 8,882.25 |
| Lee | 247 | 11,228.73 |
| Loudoun | 1,073 | 45,258.13 |
| Louisa | 260 | 5,279.10 |
| Lunenburg | 241 | 7,132.00 |
| Madison | 164 | 7,737.12 |
| Mathews | 171 | 3,621.25 |
| Mecklenburg | 547 | 20,160.66 |
| Middlesex | 195 | 4,224.00 |
| Montgomery | 608 | 23,299.39 |
| Nelson | 180 | 3,546.25 |
| New Kent | 117 | 4,008.14 |
| Northampton | 381 | 6,737.11 |
| Northumberland | 157 | 3,749.75 |
| Nottoway | 243 | 7,455.24 |
| Orange | 311 | 14,849.57 |
| Page | 294 | 7,484.50 |
| Patrick | 317 | 7,409.50 |
| Pittsylvania | 697 | 23,129.83 |
| Powhatan | 169 | 5,468.18 |
| Prince Edward | 254 | 9,141.72 |
| Prince George | 273 | 6,968.84 |
| Prince William | 1,427 | $ 59,254.47 |
| Pulaski | 394 | 10,391.02 |
| Rappahannock | 134 | 3,301.24 |
| Richmond | 144 | 3,453.70 |
| Roanoke | 893 | 37,384.12 |
| Rockbridge | 238 | 5,223.72 |
| Rockingham | 874 | 43,631.89 |
| Russell | 204 | 5,091.00 |
| Scott | 369 | 10,445.01 |
| Shenandoah | 586 | 19,745.32 |
| Smyth | 353 | 9,856.00 |
| Southampton | 247 | 9,077.64 |
| Spotsylvania | 489 | 33,110.35 |
| Stafford | 528 | 21,424.35 |
| Surry | 112 | 1,998.50 |
| Sussex | 195 | 4,663.65 |
| Tazewell | 687 | 23,741.23 |
| Warren | 415 | 14,542.41 |
| Washington | 613 | 23,457.57 |
| Westmoreland | 258 | 5,132.41 |
| Wise | 351 | 9,267.25 |
| Wythe | 309 | 11,542.17 |
| York | 500 | 19,511.90 |
| Total Counties | 49,221 | $2,030,516.10 |
| **Cities** | | |
| Alexandria | 2,157 | $ 97,458.35 |
| Bedford | 149 | 5,232.00 |
| Bristol | 629 | 27,092.90 |
| Buena Vista | 111 | 2,473.96 |
| Charlottesville | 1,039 | 43,523.70 |
| Chesapeake | 1,530 | 79,933.54 |
| Clifton Forge | 71 | 3,394.29 |
| Colonial Heights | 225 | 8,656.75 |
| Covington | 152 | 7,679.45 |
| Danville | 1,019 | 49,864.27 |
| Emporia | 156 | 4,296.75 |
| Fairfax | 1,067 | 38,857.84 |
| Falls Church | 347 | 17,607.89 |
| Franklin | 174 | 4,262.08 |
| Fredericksburg | 497 | 16,627.32 |
| Galax | 224 | 7,718.73 |
| Hampton | 1,437 | 57,676.00 |
| Harrisonburg | 492 | 14,938.98 |
| Hopewell | 400 | 13,054.33 |
| Lexington | 179 | 3,540.90 |
| Lynchburg | 1,232 | 49,077.38 |
| Manassas | 287 | 12,372.45 |
| Manassas Park | 45 | 1,919.25 |
| Martinsville | 390 | 11,801.35 |
| Newport News | 2,104 | 100,047.75 |
| Norfolk | 3,988 | 232,926.81 |
| Norton | 111 | 2,908.25 |
| Petersburg | 625 | 25,028.93 |
| Poquoson | 78 | 2,433.50 |
| Portsmouth | 1,281 | 46,619.35 |
| Radford | 209 | 5,975.23 |
| Richmond | 5,246 | 233,347.18 |
| Roanoke | 1,940 | 96,521.78 |
| Salem | 436 | 22,994.94 |
| South Boston | 171 | 8,386.02 |
| Staunton | 509 | 16,941.35 |
| Suffolk | 775 | 34,694.13 |
| Virginia Beach | 3,027 | 199,601.78 |
| Waynesboro | 377 | 17,725.51 |
| Williamsburg | 332 | 10,944.20 |
| Winchester | 660 | 43,189.00 |
| Total Cities | 35,878 | $1,679,346.17 |
| **Aggregate** | 85,099 | $3,709,862.27 |

## TABLE 4.9

**State License Taxes, Penalties and Fees—Fiscal Years 1973-1982**

| Fiscal Year Ending June 30 | Amount |
|---|---|
| 1973 | $3,072,093 |
| 1974 | 3,269,476 |
| 1975 | 3,354,071 |
| 1976 | 3,468,204 |
| 1977 | 3,661,614 |
| 1978 | 3,338,335 |
| 1979 | 3,482,525 |
| 1980 | 3,637,780 |
| 1981 | 3,673,942 |
| 1982 | 3,709,862 |

## TABLE 4.10

**Statement Showing Assessment for the Tax Year Beginning January 1, 1982, of the Net Taxable Capital of Banks and Trust Companies**

| | Counties | Cities | Total |
|---|---|---|---|
| Total capital value based on capital, surplus, and undivided profits | $873,881,486 | $1,426,713,808 | $2,300,595,294 |
| Deductions of assessed value of real estate otherwise taxed in this State | 224,243,580 | 432,534,221 | 656,777,801 |
| Deductions of book value of tangible personal property otherwise taxed in this State | 4,751,527 | 26,005,995 | 30,757,522 |
| Reserve for loan losses included in undivided profits or capital reserves | 6,465,083 | 3,733,322 | 10,198,405 |
| Other deductions: (Total) | 110,884,093 | 180,019,402 | 290,903,495 |
| (a) U.S. obligations | 106,363,003 | 115,256,449 | 221,619,452 |
| (b) Surplus and retained earnings of non-banking subsidiaries | 3,327,771 | 58,146,189 | 61,473,960 |
| (c) Miscellaneous deductions | 1,193,319 | 6,616,764 | 7,810,083 |
| Net taxable capital | 527,537,203 | 784,420,868 | 1,311,958,071 |
| Taxes at $1.00 per $100.00 of net capital | 5,275,372 | 7,844,209 | 13,119,581 |
| Additional tax | 46,933 | 3,130 | 50,063 |
| Total taxes | 5,322,305 | 7,847,339 | 13,169,644* |

*Of this amount, $2,633,929 was paid into the State treasury, $10,535,715 was paid into the treasuries of certain cities, towns and counties.

## TABLE 4.11

**Taxes on Shares of Stock of Bank and Trust Companies — Fiscal Years 1973-1982**

| Fiscal Year Ending June 30 | State Taxes | Local Taxes |
|---|---|---|
| 1973 | $ 2,876,585 | $ 3,911,830 |
| 1974 | 3,449,137 | 4,386,581 |
| 1975 | 3,580,051 | 5,189,232 |
| 1976 | 3,831,918 | 5,549,443 |
| 1977 | 3,727,253 | 5,480,023 |
| 1978 | 3,161,065 | 5,001,838 |
| 1979 | 2,822,720 | 9,067,346 |
| 1980 | 2,034,630 | 8,192,631 |
| 1981 | 1,790,039 | 7,118,348 |
| 1982 | 2,633,929 | 10,535,715 |

## TABLE 4.12

**Malt Beverage Excise Taxes—Fiscal Years 1973-1982**

| Fiscal Year Ending June 30 | Amount |
|---|---|
| 1973 | $ 15,354,550 |
| 1974 | 18,689,122 |
| 1975 | 19,902,145 |
| 1976 | 21,069,462 |
| 1977 | 27,518,900 |
| 1978 | 29,653,762 |
| 1979 | 31,262,150 |
| 1980 | 31,465,473 |
| 1981 | 32,773,246 |
| 1982 | 33,059,580 |

## TABLE 4.13

**Tobacco Products Excise Taxes—Fiscal Years 1973-1982**

| Fiscal Year Ending June 30 | Amount |
|---|---|
| 1973 | $16,147,046 |
| 1974 | 17,053,107 |
| 1975 | 16,817,803 |
| 1976 | 17,621,726 |
| 1977 | 17,785,637 |
| 1978 | 17,925,900 |
| 1979 | 17,478,106 |
| 1980 | 17,282,633 |
| 1981 | 17,865,880 |
| 1982 | 17,838,405 |

## TABLE 4.14

**Miscellaneous Excise Taxes—Fiscal Years 1973-1982**

| Fiscal Year Ending June 30 | Forest Products | Eggs | Peanuts | Slaughter Hogs and Feeder Pigs | Soybeans |
|---|---|---|---|---|---|
| 1973 | $ 484,872 | $ 35,666 | $ 48,900 | $ 51,462 | $ 32,039 |
| 1974 | 537,091 | 36,048 | 144,638* | 42,426 | 39,841 |
| 1975 | 487,295 | 38,414 | 143,089 | 68,161 | 48,823 |
| 1976 | 476,916 | 39,743 | 130,232 | 60,832 | 54,192 |
| 1977 | 515,961 | 44,727 | 145,475 | 63,362 | 46,892 |
| 1978 | 537,238 | 48,394 | 137,572 | 70,468 | 34,984 |
| 1979 | 593,431 | 51,786 | 129,741 | 74,501 | 63,687 |
| 1980 | 615,704 | 49,059 | 133,215 | 114,915** | 63,552 |
| 1981 | 663,101 | 78,408 | 63,229 | 155,311 | 45,523 |
| 1982 | 924,242*** | 82,956 | 135,880 | 146,159 | 59,320 |

*Rate increase July 1, 1973.
**Rate increase July 1, 1979.
***Rate increase July 1, 1981.

# LOCAL PROPERTY TAXES

## TABLE 5.1

### Assessed Values—Tax Years 1972-1981

| Tax Year | Real Estate (Taxable Value) | Tangible Personal Property | Machinery and Tools | Merchants' Capital | Public Service Corporations |
|---|---|---|---|---|---|
| 1972 | $ 13,341,953,734 | $2,081,742,243 | $ 499,412,790 | $ 99,112,202 | $1,543,229,910 |
| 1973 | 15,107,306,893 | 2,341,873,533 | 560,679,248 | 115,985,936 | 1,665,208,625 |
| 1974 | 17,414,638,542 | 2,686,455,115 | 624,528,875 | 139,104,488 | 1,810,510,895 |
| 1975 | 20,767,372,533 | 3,026,576,949 | 759,115,562 | 166,848,637 | 1,858,890,301 |
| 1976 | 22,922,446,522 | 3,477,870,902 | 885,358,258 | 173,006,716 | 1,951,364,912 |
| 1977 | 47,623,494,666 | 4,096,625,888 | 959,261,397 | 203,753,988 | 3,910,383,865 |
| 1978 | 59,174,909,941 | 4,721,569,344 | 1,044,669,057 | 242,582,273 | 4,833,260,117 |
| 1979 | 71,250,952,064 | 5,503,190,440 | 1,373,241,244 | 277,460,986 | 6,206,811,482 |
| 1980 | 87,376,429,737 | 6,153,473,795 | 1,546,578,710 | 317,861,627 | 7,306,205,710 |
| 1981 | 104,098,567,681 | 7,312,863,999 | 1,875,186,679 | 334,215,479 | 8,754,054,884 |

## TABLE 5.2

### Levies Assessed—Tax Years 1972-1981

| Tax Year | Real Estate | Tangible Personal Property | Machinery and Tools | Merchants' Capital | Public Service Corporations |
|---|---|---|---|---|---|
| 1972 | $ 437,185,526.69 | $ 83,951,062.76 | $14,428,183.04 | $1,819,635.16 | $53,698,472.97 |
| 1973 | 484,556,959.33 | 94,853,143.87 | 16,062,120.89 | 2,075,537.26 | 57,533,821.86 |
| 1974 | 543,107,640.56 | 108,307,564.43 | 17,391,454.12 | 2,429,623.92 | 59,955,177.26 |
| 1975 | 610,901,609.61 | 121,229,847.04 | 20,868,940.11 | 2,654,139.66 | 57,303,262.78 |
| 1976 | 696,312,621.86 | 145,637,866.32 | 24,683,346.55 | 2,806,321.99 | 63,732,589.23 |
| 1977 | 768,653,095.58 | 165,350,365.42 | 27,192,011.88 | 3,421,990.83 | 71,968,138.81 |
| 1978 | 829,872,932.86 | 187,603,225.26 | 29,844,572.72 | 3,956,842.68 | 74,339,748.75 |
| 1979 | 874,707,772.04 | 215,557,561.59 | 35,154,136.65 | 4,285,013.01 | 76,748,829.49 |
| 1980 | 982,371,259.17 | 237,316,821.10 | 40,940,988.40 | 4,909,406.13 | 78,580,197.13 |
| 1981 | 1,114,746,631.95 | 271,128,547.31 | 47,116,160.69 | 4,936,231.62 | 85,820,685.85 |

## TABLE 5.3

### Average Nominal Tax Rates*—Tax Years 1972-1981

| Tax Year | Real Estate | Tangible Personal Property | Machinery and Tools | Merchants' Capital | Public Service Corporations |
|---|---|---|---|---|---|
| 1972 | $3.28 | $4.03 | $2.89 | $1.84 | $3.48 |
| 1973 | 3.21 | 4.05 | 2.86 | 1.79 | 3.46 |
| 1974 | 3.12 | 4.03 | 2.78 | 1.75 | 3.31 |
| 1975 | 2.94 | 4.01 | 2.75 | 1.59 | 3.08 |
| 1976 | 3.04 | 4.19 | 2.79 | 1.62 | 3.27 |
| 1977 | 1.61 | 4.04 | 2.83 | 1.58 | 1.84 |
| 1978 | 1.40 | 3.97 | 2.86 | 1.63 | 1.54 |
| 1979 | 1.23 | 3.92 | 2.56 | 1.54 | 1.24 |
| 1980 | 1.12 | 3.86 | 2.65 | 1.54 | 1.08 |
| 1981 | 1.07 | 3.71 | 2.51 | 1.48 | .98 |

*Per $100 of Assessed Value

# TABLE 5.4

**Real Estate**

**Area, Fair Market Values, Taxable Values and Local Levies on Land Books — Tax Year 1981—by Locality**

| Counties | Area in Square Miles* | Fair Market Values of Land | Taxable Values of Land** | Buildings and Improvements | Total Fair Market Values | Total Taxable Values*** | Total Local Levies |
|---|---|---|---|---|---|---|---|
| Accomack | 602 | $ 34,548,450 | $ 34,548,450 | $ 37,137,404 | $ 71,685,854 | $ 71,685,854 | $ 2,412,670.04 |
| Albemarle | 741 | 668,296,250 | 439,869,750 | 859,751,050 | 1,528,047,300 | 1,299,620,800 | 8,707,459.37 |
| Alleghany | 444 | 85,338,554 | 55,745,240 | 130,337,132 | 195,675,686 | 186,082,372 | 1,377,009.94 |
| Amelia | 366 | 8,899,280 | 8,307,150 | 6,337,920 | 15,237,200 | 14,645,070 | 717,466.82 |
| Amherst | 470 | 113,521,513 | 113,521,513 | 207,405,135 | 320,926,648 | 320,926,648 | 2,214,398.12 |
| Appomattox | 345 | 61,190,750 | 61,190,750 | 83,918,754 | 145,109,504 | 145,109,504 | 870,657.02 |
| Arlington | 24 | 2,531,191,990 | 2,531,191,990 | 3,940,499,340 | 6,471,691,330 | 6,471,691,330 | 62,128,236.72 |
| Augusta | 986 | 471,950,890 | 337,139,520 | 702,004,060 | 1,173,954,950 | 1,039,143,580 | 4,676,146.11 |
| Bath | 540 | 22,232,081 | 22,232,081 | 53,716,067 | 75,948,148 | 75,948,148 | 518,272.85 |
| Bedford | 764 | 286,468,810 | 237,149,235 | 288,627,280 | 575,096,090 | 525,776,515 | 3,207,241.16 |
| Bland | 369 | 44,206,110 | 36,205,515 | 35,427,165 | 79,633,275 | 71,632,680 | 501,428.76 |
| Botetourt | 549 | 170,152,620 | 131,905,650 | 232,515,420 | 402,668,040 | 364,421,070 | 2,368,718.10 |
| Brunswick | 579 | 14,260,700 | 14,260,700 | 11,638,085 | 25,898,785 | 25,898,785 | 1,048,929.76 |
| Buchanan | 508 | 11,962,570 | 11,962,570 | 17,466,400 | 29,428,970 | 29,428,970 | 3,884,624.04 |
| Buckingham | 582 | 115,586,650 | 115,586,650 | 62,083,800 | 177,670,450 | 177,670,450 | 657,380.67 |
| Campbell | 511 | 253,951,053 | 253,951,053 | 510,492,770 | 764,443,823 | 764,443,823 | 3,439,997.51 |
| Caroline | 549 | 202,573,230 | 180,611,830 | 152,508,650 | 355,081,880 | 333,120,480 | 1,499,042.16 |
| Carroll | 494 | 179,539,320 | 179,539,320 | 211,789,045 | 391,328,365 | 391,328,365 | 1,878,376.13 |
| Charles City | 204 | 68,699,016 | 68,699,016 | 36,358,528 | 105,057,544 | 105,057,544 | 956,023.65 |
| Charlotte | 471 | 123,126,280 | 123,126,280 | 80,776,850 | 203,903,130 | 203,903,130 | 713,660.94 |
| Chesterfield | 446 | 962,216,800 | 874,747,960 | 2,121,316,600 | 3,083,533,400 | 2,996,064,560 | 29,361,432.70 |
| Clarke | 174 | 108,716,300 | 97,256,508 | 134,713,650 | 243,429,950 | 231,970,158 | 1,391,820.95 |
| Craig | 336 | 4,021,260 | 4,021,260 | 4,239,220 | 8,260,480 | 8,260,480 | 330,419.20 |
| Culpeper | 389 | 259,231,623 | 177,347,878 | 277,796,032 | 537,027,655 | 455,143,910 | 3,094,978.62 |
| Cumberland | 292 | 34,689,970 | 34,689,970 | 46,458,110 | 81,148,080 | 81,148,080 | 243,444.24 |
| Dickenson | 335 | 217,073,890 | 217,073,890 | 149,105,729 | 366,179,619 | 366,179,619 | 1,830,898.11 |
| Dinwiddie | 501 | 189,283,610 | 145,170,460 | 159,585,980 | 348,869,590 | 304,756,440 | 2,466,527.17 |
| Essex | 264 | 132,000,990 | 132,000,990 | 105,067,880 | 237,068,870 | 237,068,870 | 1,066,809.93 |
| Fairfax | 409 | 6,284,258,605 | 6,281,987,035 | 13,743,961,365 | 20,028,219,970 | 20,025,948,400 | 307,401,137.00 |
| Fauquier | 660 | 661,227,280 | 441,632,740 | 529,902,5[illegible] | 1,191,129,780 | 971,535,240 | 7,092,206.32 |
| Floyd | 383 | 95,714,260 | 95,714,260 | 78,454,2[illegible] | 174,168,460 | 174,168,460 | 1,045,010.76 |
| Fluvanna | 288 | 137,997,960 | 99,850,180 | 79,711,980 | 217,709,940 | 179,562,160 | 1,544,234.00 |
| Franklin | 721 | 199,390,710 | 179,652,607 | 285,391,928 | 484,782,638 | 465,044,535 | 2,418,217.85 |
| Frederick | 427 | 381,897,740 | 300,238,943 | 482,143,580 | 864,041,320 | 782,382,523 | 4,537,818.64 |
| Giles | 363 | 84,332,260 | 63,505,360 | 157,481,000 | 241,813,260 | 220,986,360 | 1,237,523.62 |
| Gloucester | 257 | 183,876,214 | 180,887,494 | 209,684,231 | 393,560,445 | 370,571,725 | 2,463,625.19 |
| Goochland | 295 | 187,232,538 | 177,501,926 | 118,820,738 | 306,053,276 | 296,322,664 | 1,748,303.91 |
| Grayson | 451 | 141,617,550 | 141,617,550 | 119,216,950 | 260,834,500 | 260,834,500 | 889,046.80 |
| Greene | 153 | 72,914,710 | 55,655,260 | 72,470,230 | 145,384,940 | 128,125,490 | 615,002.35 |
| Greensville | 300 | 80,658,705 | 80,658,705 | 69,407,553 | 150,066,258 | 150,066,258 | 615,275.80 |
| Halifax | 803 | 251,224,600 | 231,224,600 | 229,804,400 | 481,029,000 | 481,029,000 | 1,731,704.40 |
| Hanover | 471 | 504,738,320 | 380,594,680 | 663,556,100 | 1,168,294,420 | 1,044,150,780 | 6,682,564.99 |
| Henrico | 234 | 1,019,574,355 | 983,229,205 | 2,592,997,990 | 3,612,572,345 | 3,576,227,195 | 35,066,240.38 |
| Henry | 384 | 235,136,055 | 231,085,835 | 636,617,110 | 871,753,165 | 867,702,945 | 4,685,595.25 |
| Highland | 416 | 5,395,580 | 5,395,580 | 3,604,220 | 8,999,800 | 8,999,800 | 395,991.20 |
| Isle of Wight | 360 | 161,719,050 | 139,198,800 | 216,079,250 | 377,798,300 | 355,278,050 | 1,847,445.86 |
| James City | 181 | 297,040,295 | 260,701,810 | 418,047,962 | 715,088,257 | 678,749,772 | 5,022,748.27 |
| King George | 183 | 93,481,810 | 69,630,810 | 90,519,300 | 184,001,110 | 160,150,110 | 1,553,491.50 |
| King & Queen | 327 | 80,348,430 | 80,348,430 | 37,630,760 | 117,979,190 | 117,979,190 | 979,229.71 |
| King William | 286 | 140,536,700 | 98,349,100 | 116,404,300 | 256,941,000 | 214,753,400 | 1,295,617.52 |
| Lancaster | 153 | 135,861,510 | 135,861,510 | 135,892,100 | 271,753,610 | 271,753,610 | 1,005,488.39 |
| Lee | 438 | 153,467,956 | 153,467,956 | 205,430,698 | 358,898,654 | 358,898,654 | 2,225,174.09 |
| Loudoun | 517 | 1,136,340,450 | 775,788,560 | 1,167,834,260 | 2,304,174,710 | 1,943,622,820 | 19,824,953.03 |
| Louisa | 517 | 231,896,505 | 155,004,375 | 144,432,095 | 376,328,600 | 299,436,470 | 1,048,034.43 |
| Lunenburg | 443 | 7,833,600 | 7,833,600 | 7,655,510 | 15,289,110 | 15,289,110 | 917,346.60 |
| Madison | 327 | 113,956,697 | 83,761,397 | 97,087,450 | 211,044,147 | 180,848,847 | 994,678.57 |
| Mathews | 105 | 129,527,620 | 129,527,620 | 122,383,730 | 251,911,350 | 251,911,350 | 1,183,983.41 |
| Mecklenburg | 675 | 134,605,700 | 134,605,700 | 199,714,400 | 334,320,100 | 334,320,100 | 1,671,600.50 |
| Middlesex | 138 | 112,114,316 | 97,205,777 | 111,350,300 | 223,464,616 | 208,556,077 | 1,126,202.83 |
| Montgomery | 392 | 244,617,846 | 221,370,720 | 523,548,100 | 768,165,846 | 744,918,820 | 6,257,318.53 |
| Nelson | 471 | 180,256,542 | 144,499,601 | 163,194,610 | 343,451,152 | 307,694,211 | 1,600,010.01 |
| New Kent | 221 | 95,311,800 | 94,661,600 | 70,200,500 | 165,512,300 | 164,862,100 | 1,648,621.00 |
| Northampton | 357 | 64,904,300 | 64,904,300 | 88,540,100 | 153,444,400 | 153,444,400 | 1,653,619.33 |
| Northumberland | 223 | 27,914,030 | 27,914,030 | 31,479,292 | 59,393,322 | 59,393,322 | 1,544,226.37 |
| Nottoway | 308 | 76,134,530 | 74,444,635 | 92,831,460 | 168,965,990 | 167,276,095 | 1,003,656.57 |
| Orange | 355 | 209,290,500 | 178,931,300 | 233,151,400 | 442,441,900 | 412,082,700 | 2,266,454.85 |
| Page | 316 | 170,765,350 | 105,714,955 | 209,298,520 | 380,063,870 | 315,013,475 | 1,795,578.92 |
| Patrick | 469 | 91,930,666 | 91,930,666 | 126,971,410 | 218,902,076 | 218,902,076 | 1,203,962.39 |
| Pittsylvania | 1,012 | 30,148,580 | 30,148,580 | 78,587,840 | 108,736,420 | 108,736,420 | 2,990,251.55 |
| Powhatan | 272 | 27,519,680 | 20,039,103 | 28,189,740 | 55,709,420 | 48,228,843 | 1,229,853.83 |
| Prince Edward | 357 | 99,263,560 | 96,226,150 | 104,292,000 | 203,555,560 | 200,518,150 | 802,072.60 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Prince George | 281 | 162,462,570 | 104,721,286 | 148,205,630 | 310,668,200 | 252,926,916 | 1,745,195.72 |
| Prince William | 334 | 1,223,735,243 | 1,070,450,843 | 2,035,928,600 | 3,259,662,843 | 3,106,379,443 | 47,369,756.00 |
| Pulaski | 340 | 148,386,750 | 131,074,200 | 358,529,880 | 506,916,630 | 489,604,080 | 2,643,861.87 |
| Rappahannock | 267 | 5,462,060 | 5,462,060 | 6,358,640 | 12,000,700 | 12,000,700 | 636,037.12 |
| Richmond | 203 | 51,240,580 | 51,240,580 | 58,113,900 | 109,354,480 | 109,354,480 | 546,772.40 |
| Roanoke | 246 | 392,046,030 | 368,945,590 | 1,044,087,210 | 1,436,133,240 | 1,413,032,800 | 13,282,508.44 |
| Rockbridge | 602 | 165,173,015 | 133,250,165 | 189,739,280 | 354,912,295 | 322,989,445 | 1,453,454.59 |
| Rockingham | 865 | 419,450,670 | 297,397,390 | 608,465,280 | 1,027,915,950 | 905,862,670 | 4,710,485.89 |
| Russell | 483 | 220,135,788 | 168,212,225 | 196,938,125 | 417,073,913 | 365,150,350 | 2,373,477.27 |
| Scott | 539 | 101,559,000 | 101,559,000 | 137,680,650 | 239,239,650 | 239,239,650 | 1,722,525.30 |
| Shenandoah | 507 | 307,563,100 | 215,615,100 | 364,070,100 | 671,633,200 | 579,685,200 | 2,956,394.52 |
| Smyth | 435 | 150,613,679 | 122,224,101 | 299,132,892 | 449,746,571 | 421,356,993 | 2,106,785.01 |
| Southampton | 603 | 181,419,300 | 181,419,300 | 147,603,700 | 329,023,000 | 329,023,000 | 1,381,896.60 |
| Spotsylvania | 411 | 351,361,285 | 275,368,200 | 373,752,300 | 725,113,585 | 649,120,500 | 5,517,524.25 |
| Stafford | 277 | 340,009,270 | 266,290,558 | 478,855,970 | 818,865,240 | 745,146,528 | 9,835,927.88 |
| Surry | 306 | 93,641,565 | 93,641,565 | 42,869,441 | 136,511,006 | 136,511,006 | 655,252.83 |
| Sussex | 496 | 113,385,024 | 113,385,024 | 62,044,648 | 175,429,672 | 175,429,672 | 1,105,211.62 |
| Tazewell | 522 | 288,423,045 | 247,399,446 | 397,632,758 | 686,055,803 | 645,032,204 | 4,257,212.62 |
| Warren | 219 | 164,794,464 | 145,856,667 | 256,746,976 | 421,541,440 | 402,603,643 | 2,424,499.42 |
| Washington | 571 | 346,359,000 | 236,748,620 | 492,320,540 | 838,679,540 | 729,069,160 | 3,645,345.80 |
| Westmoreland | 250 | 80,608,954 | 80,608,954 | 96,543,940 | 177,152,894 | 177,152,894 | 1,948,681.83 |
| Wise | 411 | 267,698,685 | 267,698,685 | 384,446,894 | 652,145,579 | 652,145,579 | 1,858,614.90 |
| Wythe | 460 | 134,255,809 | 122,724,429 | 167,497,673 | 301,753,482 | 290,222,102 | 1,770,359.92 |
| York | 135 | 212,159,227 | 207,169,532 | 365,645,636 | 577,804,863 | 572,815,168 | 4,811,647.41 |
| Total Counties | 39,016 | $28,050,649,840 | $25,049,819,744 | $44,266,437,881 | $72,317,087,721 | $69,316,257,625 | $709,186,619.14 |
| Cities | | | | | | | |
| Alexandria | 15 | $ 1,117,956,750 | $ 1,106,876,200 | $ 2,631,559,200 | $ 3,749,515,950 | $ 3,738,435,400 | $51,216,565.00 |
| Bedford | 7 | 19,436,850 | 19,436,850 | 89,290,350 | 108,727,200 | 108,727,200 | 717,599.52 |
| Bristol | 12 | 61,817,353 | 61,817,353 | 228,377,447 | 290,194,800 | 290,194,800 | 3,221,163.25 |
| Buena Vista | 3 | 14,041,500 | 14,041,500 | 63,052,900 | 77,094,400 | 77,094,400 | 670,707.38 |
| Charlottesville | 10 | 159,695,724 | 159,695,724 | 579,402,194 | 739,097,918 | 739,097,918 | 8,351,806.50 |
| Chesapeake | 357 | 867,223,300 | 705,599,571 | 1,397,190,400 | 2,264,413,700 | 2,102,789,971 | 20,407,729.48 |
| Clifton Forge | 3 | 8,861,549 | 8,861,549 | 50,044,344 | 58,905,893 | 58,905,893 | 677,419.18 |
| Colonial Heights | 8 | 78,464,980 | 78,464,980 | 211,803,830 | 290,268,810 | 290,268,810 | 3,628,360.19 |
| Covington | 4 | 7,235,905 | 7,235,905 | 48,853,705 | 56,089,610 | 56,089,610 | 975,963.50 |
| Danville | 16 | 91,493,770 | 91,493,770 | 401,306,610 | 492,800,380 | 492,800,380 | 3,745,282.81 |
| Emporia | 2 | 17,388,020 | 17,388,020 | 59,245,970 | 76,633,990 | 76,633,990 | 498,126.11 |
| Fairfax | 6 | 226,267,800 | 226,267,800 | 495,123,100 | 721,390,900 | 721,390,900 | 8,945,247.18 |
| Falls Church | 2 | 147,189,448 | 147,189,448 | 263,871,620 | 411,061,068 | 411,061,068 | 4,110,610.68 |
| Franklin | 4 | 26,340,650 | 26,340,650 | 83,191,900 | 109,532,550 | 109,532,550 | 963,886.44 |
| Fredericksburg | 6 | 73,836,807 | 72,244,987 | 204,840,785 | 278,677,592 | 277,085,772 | 2,964,842.04 |
| Galax | 7 | 24,509,215 | 24,509,215 | 84,971,125 | 109,480,340 | 109,480,340 | 941,530.89 |
| Hampton | 72 | 402,190,800 | 398,678,200 | 1,297,197,100 | 1,699,387,900 | 1,695,875,300 | 23,742,254.20 |
| Harrisonburg | 6 | 88,991,100 | 88,991,100 | 272,159,240 | 361,150,340 | 361,150,340 | 2,347,477.21 |
| Hopewell | 11 | 74,791,600 | 74,791,600 | 281,128,300 | 355,919,900 | 355,919,900 | 3,915,119.00 |
| Lexington | 2 | 20,770,600 | 20,770,600 | 84,234,100 | 105,004,700 | 105,004,700 | 861,038.54 |
| Lynchburg | 50 | 195,409,805 | 190,604,455 | 929,634,585 | 1,125,044,390 | 1,120,239,040 | 12,546,677.24 |
| Manassas | 8 | 136,250,500 | 129,659,900 | 297,800,700 | 434,051,200 | 427,460,600 | 5,257,765.00 |
| Manassas Park | 2 | 19,808,666 | 19,808,666 | 53,678,543 | 73,487,209 | 73,487,209 | 1,690,205.81 |
| Martinsville | 10 | 58,248,100 | 58,248,100 | 221,143,050 | 279,391,150 | 279,391,150 | 2,570,398.58 |
| Newport News | 118 | 547,271,745 | 542,015,045 | 1,715,115,850 | 2,262,387,595 | 2,257,130,895 | 30,245,554.00 |
| Norfolk | 64 | 681,823,400 | 681,823,400 | 2,372,206,990 | 3,054,030,390 | 3,054,030,390 | 39,702,395.07 |
| Norton | 4 | 23,551,500 | 23,551,500 | 46,181,100 | 69,732,600 | 69,732,600 | 592,727.10 |
| Petersburg | 23 | 133,469,900 | 127,571,000 | 369,929,400 | 503,399,300 | 497,500,400 | 8,208,756.60 |
| Poquoson | 10 | 50,120,500 | 50,120,500 | 118,297,735 | 168,418,235 | 168,418,235 | 1,246,294.94 |
| Portsmouth | 46 | 358,160,587 | 357,510,647 | 968,342,390 | 1,326,502,977 | 1,325,853,037 | 17,899,016.00 |
| Radford | 8 | 32,487,320 | 31,971,230 | 118,789,670 | 151,276,990 | 150,760,900 | 1,266,391.32 |
| Richmond | 63 | 765,587,050 | 765,587,050 | 2,802,726,740 | 3,568,313,790 | 3,568,313,790 | 56,379,357.90 |
| Roanoke | 43 | 284,938,026 | 283,211,776 | 1,093,802,833 | 1,378,740,859 | 1,377,014,609 | 19,026,612.00 |
| Salem | 14 | 97,461,000 | 97,461,000 | 302,050,200 | 399,511,200 | 399,511,200 | 4,993,889.99 |
| South Boston | 5 | 23,423,648 | 23,423,648 | 82,792,048 | 106,215,696 | 106,215,696 | 849,725.56 |
| Staunton | 9 | 69,133,720 | 69,133,720 | 281,146,175 | 350,279,895 | 350,279,895 | 3,502,798.95 |
| Suffolk | 430 | 351,430,800 | 218,211,580 | 429,312,205 | 780,743,005 | 647,523,785 | 6,258,354.59 |
| Virginia Beach | 311 | 2,371,683,817 | 2,166,097,446 | 3,639,249,401 | 6,010,933,218 | 5,805,346,847 | 41,798,831.28 |
| Waynesboro | 7 | 66,441,600 | 66,441,600 | 247,294,000 | 313,735,600 | 313,735,600 | 2,666,752.60 |
| Williamsburg | 5 | 91,523,600 | 91,523,600 | 151,300,300 | 242,823,900 | 242,823,900 | 1,699,767.30 |
| Winchester | 9 | 89,372,440 | 89,372,440 | 280,628,596 | 370,001,036 | 370,001,036 | 4,255,011.90 |
| Total Cities | 1,802 | $ 9,976,[illegible]1,445 | $ 9,434,043,325 | $25,348,266,731 | $ 35,324,388,176 | $ 34,782,310,056 | $ 405,560,012.81 |
| Aggregate | 40,818 | $38,026,751,285 | $34,483,863,069 | $69,614,704,612 | $107,641,455,897 | $104,098,567,681 | $1,114,746,631.95 |

*Virginia Department of Highways.
**Represents use-values of land under use-value assessment.
***Represents use-values of land under use-value assessment and fair market values of all other taxable real estate.

# TABLE 5.5

## Tangible Personal Property, Machinery and Tools, and Merchants' Capital
## Local Values Assessed on Property Books—Tax Year 1981—by Locality

| Counties | Tangible Personal Property | Machinery and Tools | Merchants' Capital | Total Value |
|---|---|---|---|---|
| Accomack | $ 42,917,578 | $ 1,403,507 | — | $ 44,321,085 |
| Albemarle | 75,789,760 | 7,027,330 | — | 82,817,090 |
| Alleghany | 12,027,320 | 8,132,105 | — | 20,159,425 |
| Amelia | 4,846,690 | 523,020 | — | 5,369,710 |
| Amherst | 17,759,860 | 3,461,410 | $ 2,693,150 | 23,914,420 |
| Appomattox | 8,592,640 | 2,122,180 | 1,677,210 | 12,392,030 |
| Arlington | 240,669,541 | 2,766,043 | — | 243,435,584 |
| Augusta | 52,121,365 | 7,855,300 | — | 59,976,665 |
| Bath | 10,711,512 | 45,000 | 1,022,970 | 11,779,482 |
| Bedford | 36,003,565 | 4,412,650 | 2,204,850 | 42,621,065 |
| Bland | 2,903,555 | 188,805 | 137,250 | 3,229,610 |
| Botetourt | 17,206,290 | 6,796,670 | 3,029,100 | 27,032,060 |
| Brunswick | 20,863,160 | 1,200,180 | 4,473,190 | 26,536,530 |
| Buchanan | 5,435,690 | 14,115,180 | 2,227,080 | 21,777,950 |
| Buckingham | 10,494,584 | 762,426 | 1,383,982 | 12,640,992 |
| Campbell | 74,048,320 | 23,226,220 | 9,149,800 | 106,424,340 |
| Caroline | 16,918,098 | 820,490 | 1,457,180 | 19,195,768 |
| Carroll | 23,088,367 | 1,314,990 | 2,132,610 | 26,535,967 |
| Charles City | 12,301,800 | 1,059,200 | 235,700 | 13,596,700 |
| Charlotte | 8,471,680 | 1,519,790 | 331,470 | 10,322,940 |
| Chesterfield | 268,297,708 | 122,455,239 | — | 390,752,947 |
| Clarke | 13,920,770 | 952,525 | — | 14,873,295 |
| Craig | 1,792,260 | 42,460 | 131,850 | 1,966,570 |
| Culpeper | 21,400,960 | 6,528,418 | 5,480,461 | 33,409,839 |
| Cumberland | 6,080,940 | — | 1,387,698 | 7,468,638 |
| Dickenson | 14,741,968 | 8,514,552 | 640,239 | 23,896,759 |
| Dinwiddie | 26,576,744 | 2,097,004 | — | 28,673,748 |
| Essex | 15,688,205 | 561,369 | 2,015,574 | 18,265,148 |
| Fairfax | 1,144,396,116 | 52,373,569 | — | 1,196,769,685 |
| Fauquier | 70,932,870 | 8,241,280 | 17,058,440 | 96,232,590 |
| Floyd | 5,363,125 | 239,443 | 396,417 | 5,998,985 |
| Fluvanna | 11,912,350 | 813,270 | 649,860 | 13,375,480 |
| Franklin | 23,765,582 | 2,139,485 | 2,212,666 | 28,117,733 |
| Frederick | 50,289,978 | 12,390,590 | 3,670,222 | 66,350,790 |
| Giles | 12,594,270 | 10,342,400 | 1,937,280 | 24,873,950 |
| Gloucester | 28,061,711 | 320,895 | — | 28,382,606 |
| Goochland | 17,040,632 | 2,263,318 | — | 19,303,950 |
| Grayson | 7,635,620 | 1,630,790 | 385,569 | 9,651,979 |
| Greene | 4,185,546 | 15,000 | 1,011,389 | 5,211,935 |
| Greensville | 18,305,785 | 5,562,758 | — | 23,868,543 |
| Halifax | 19,223,850 | 9,057,800 | — | 28,281,650 |
| Hanover | 109,998,443 | 8,786,484 | 7,408,031 | 126,192,958 |
| Henrico | 362,017,800 | 62,210,959 | — | 424,228,759 |
| Henry | 31,062,935 | 18,208,601 | 4,656,000 | 53,927,536 |
| Highland | 2,466,140 | 25,560 | 151,800 | 2,643,500 |
| Isle of Wight | 48,423,638 | 221,134,884 | — | 269,558,522 |
| James City | 40,358,258 | 52,349,485 | — | 92,707,743 |
| King George | 11,950,540 | 1,635,000 | — | 13,585,540 |
| King & Queen | 13,129,920 | 1,506,360 | 669,700 | 15,305,980 |
| King William | 13,093,766 | 10,307,250 | 993,711 | 24,394,727 |
| Lancaster | 13,224,246 | 156,200 | 5,526,417 | 18,906,863 |
| Lee | 29,353,803 | 26,301,484 | 1,931,040 | 57,586,327 |
| Loudoun | 106,690,281 | 3,700,873 | — | 110,391,154 |
| Louisa | 10,534,498 | 1,518,349 | 3,348,089 | 15,400,936 |
| Lunenburg | 4,804,920 | 1,468,920 | 1,533,410 | 7,807,250 |
| Madison | 5,657,754 | 102,690 | 743,730 | 6,504,174 |
| Mathews | 16,689,190 | — | — | 16,689,190 |
| Mecklenburg | 18,646,850 | 1,978,600 | 1,456,800 | 22,082,250 |
| Middlesex | 15,347,105 | 217,550 | 1,297,575 | 16,862,230 |
| Montgomery | 32,450,602 | 1,277,030 | 3,593,300 | 37,320,932 |
| Nelson | 18,415,918 | 1,617,290 | — | 20,033,208 |
| New Kent | 16,391,780 | 712,492 | — | 17,104,272 |
| Northampton | 9,203,050 | 926,100 | 548,200 | 10,677,350 |
| Northumberland | 10,863,637 | 693,660 | 717,365 | 12,274,662 |
| Nottoway | 12,254,542 | 1,098,250 | 8,572,616 | 21,925,408 |
| Orange | 21,010,960 | 2,332,340 | 11,159,835 | 34,503,135 |
| Page | 34,176,312 | 749,065 | 1,332,125 | 36,257,502 |
| Patrick | 13,967,287 | 1,739,836 | 1,548,613 | 17,255,736 |
| Pittsylvania | 26,433,160 | 19,943,222 | 2,918,060 | 49,294,442 |
| Powhatan | 12,131,820 | 192,380 | — | 12,324,200 |
| Prince Edward | 11,323,353 | 230,200 | 12,212,220 | 23,765,773 |
| Prince George | 25,019,660 | 972,030 | — | 25,991,690 |
| Prince William | 199,995,242 | 14,852,339 | 51,302,096 | 266,149,677 |
| Pulaski | $ 23,092,020 | $ 8,472,370 | $ 2,892,550 | $ 34,456,940 |
| Rappahannock | 7,262,063 | 321,315 | — | 7,583,378 |
| Richmond | 11,890,380 | 423,945 | 1,106,340 | 13,420,665 |
| Roanoke | 123,209,539 | 16,269,692 | — | 139,479,231 |
| Rockbridge | 21,124,785 | 3,511,830 | — | 24,636,615 |
| Rockingham | 65,087,310 | 15,016,540 | 21,068,889 | 101,172,739 |
| Russell | 66,226,581 | 31,184,646 | 548,720 | 97,959,947 |
| Scott | 21,811,560 | 3,792,430 | 1,578,250 | 27,182,240 |
| Shenandoah | 73,292,600 | 14,914,700 | 13,831,800 | 102,039,100 |
| Smyth | 47,706,750 | 23,364,280 | 12,057,144 | 83,128,174 |
| Southampton | 32,744,010 | 4,046,178 | 3,727,266 | 40,517,454 |
| Spotsylvania | 49,459,987 | 15,620,915 | 26,777,774 | 91,858,676 |
| Stafford | 43,126,338 | 4,332,230 | 10,886,219 | 58,344,787 |
| Surry | 26,326,426 | 100,240 | 287,880 | 26,714,546 |
| Sussex | 12,658,902 | 3,628,008 | 4,094,508 | 20,381,416 |
| Tazewell | 122,204,744 | 28,265,193 | 6,796,419 | 157,266,356 |
| Warren | 38,506,102 | 10,050,200 | — | 48,556,302 |
| Washington | 68,081,380 | 43,814,291 | — | 111,895,671 |
| Westmoreland | 28,729,266 | 1,190,580 | 6,174,760 | 36,094,606 |
| Wise | 63,215,681 | 23,965,660 | 15,467,840 | 102,649,181 |
| Wythe | 63,387,551 | 12,071,780 | 14,165,180 | 89,624,511 |
| York | 37,366,280 | 11,580,630 | — | 48,946,910 |
| Total Counties | $4,818,976,030 | $1,070,177,795 | $334,215,479 | $6,223,369,304 |
| **Cities** | | | | |
| Alexandria | $ 207,201,718 | $ 6,152,043 | — | $ 213,353,761 |
| Bedford | 9,126,590 | 15,877,400 | — | 25,003,990 |
| Bristol | 10,789,170 | 4,400,747 | — | 15,189,917 |
| Buena Vista | 6,385,198 | 3,019,295 | — | 9,404,493 |
| Charlottesville | 39,443,883 | 5,160,670 | — | 44,604,553 |
| Chesapeake | 146,912,165 | 21,064,570 | — | 167,976,735 |
| Clifton Forge | 5,398,874 | 18,070 | — | 5,416,944 |
| Colonial Heights | 23,960,450 | 8,959,920 | — | 32,920,370 |
| Covington | 7,015,595 | 4,277,660 | — | 11,293,255 |
| Danville | 66,980,833 | — | — | 66,980,833 |
| Emporia | 4,893,378 | 2,258,432 | — | 7,151,810 |
| Fairfax | 51,681,923 | 493,801 | — | 52,175,724 |
| Falls Church | 17,538,085 | 2,160,681 | — | 19,698,766 |
| Franklin | 10,061,540 | 1,212,753 | — | 11,274,293 |
| Fredericksburg | 25,538,453 | 6,109,570 | — | 31,648,023 |
| Galax | 3,128,264 | 2,795,920 | — | 5,924,184 |
| Hampton | 129,530,935 | 7,184,500 | — | 136,715,435 |
| Harrisonburg | 17,191,965 | 2,993,750 | — | 20,185,715 |
| Hopewell | 19,322,914 | 83,400,220 | — | 102,723,134 |
| Lexington | 6,931,694 | — | — | 6,931,694 |
| Lynchburg | 72,195,923 | 44,843,107 | — | 117,039,030 |
| Manassas | 28,685,562 | 18,690,898 | — | 47,376,460 |
| Manassas Park | 6,593,522 | 2,000 | — | 6,595,522 |
| Martinsville | 19,708,891 | 17,080,867 | — | 36,789,758 |
| Newport News | 178,124,500 | 69,449,460 | — | 247,573,960 |
| Norfolk | 306,404,823 | 44,659,998 | — | 351,064,819 |
| Norton | 4,449,520 | 134,740 | — | 4,584,260 |
| Petersburg | 44,120,669 | 34,580,270 | — | 78,700,939 |
| Poquoson | 11,892,071 | — | — | 11,892,071 |
| Portsmouth | 112,097,298 | 21,805,620 | — | 133,902,918 |
| Radford | 9,701,320 | 5,586,430 | — | 15,287,750 |
| Richmond | 359,112,400 | 268,468,246 | — | 627,580,646 |
| Roanoke | 120,974,367 | 19,626,142 | — | 140,600,509 |
| Salem | 48,483,181 | 17,910,084 | — | 66,393,265 |
| South Boston | 8,287,800 | 904,000 | — | 9,191,800 |
| Staunton | 17,720,519 | 618,290 | — | 18,338,809 |
| Suffolk | 32,987,851 | 4,974,940 | — | 37,962,791 |
| Virginia Beach | 235,427,424 | 16,699,616 | — | 252,127,040 |
| Waynesboro | 15,643,470 | 16,702,650 | — | 32,346,120 |
| Williamsburg | 15,100,360 | 7,090 | — | 15,107,450 |
| Winchester | 37,142,871 | 24,724,436 | — | 61,867,307 |
| Total Cities | $2,493,887,969 | $ 805,008,884 | — | $3,298,896,853 |
| **Aggregate** | $7,312,863,999 | $1,875,186,679 | $334,215,479.00 | $9,522,266,157 |

# TABLE 5.6

## Tangible Personal Property, Machinery and Tools, and Merchants' Capital
## Local Levies Assessed on Property Books—Tax Year 1981—by Locality

| Counties | Tangible Personal Property | Machinery and Tools | Merchants' Capital | Total Levies |
|---|---|---|---|---|
| Accomack | $ 1,033,937.72 | $ 90,984.52 | — | $ 1,124,922.24 |
| Albemarle | 3,512,338.62 | 351,366.50 | — | 3,863,705.12 |
| Alleghany | 556,676.57 | 483,860.30 | — | 1,040,536.87 |
| Amelia | 237,487.81 | 25,627.98 | — | 263,115.79 |
| Amherst | 674,455.74 | 173,070.50 | $ 106,379.62 | 953,905.86 |
| Appomattox | 300,742.40 | 74,276.30 | 16,772.10 | 391,790.80 |
| Arlington | 13,526,731.21 | 146,600.31 | — | 13,673,331.52 |
| Augusta | 1,615,762.32 | 243,514.30 | — | 1,859,276.62 |
| Bath | 190,532.98 | 1,620.00 | 15,073.95 | 207,226.93 |
| Bedford | 1,005,667.34 | 194,156.60 | 48,506.70 | 1,248,330.64 |
| Bland | 80,258.97 | 13,877.16 | 10,087.90 | 104,224.03 |
| Botetourt | 702,785.34 | 353,426.84 | 157,513.20 | 1,213,725.38 |
| Brunswick | 775,936.43 | 48,607.31 | 76,044.23 | 900,587.97 |
| Buchanan | 717,511.08 | 1,863,203.76 | 44,541.60 | 2,625,256.44 |
| Buckingham | 251,870.01 | 39,264.95 | 13,839.82 | 304,974.78 |
| Campbell | 1,742,072.58 | 731,625.93 | 288,218.70 | 2,761,917.21 |
| Caroline | 422,653.57 | 27,486.44 | 48,815.80 | 498,955.81 |
| Carroll | 514,390.40 | 39,449.70 | 49,050.25 | 602,890.35 |
| Charles City | 268,315.49 | 11,121.60 | 6,599.60 | 286,036.69 |
| Charlotte | 186,965.20 | 48,633.28 | 10,607.04 | 246,205.52 |
| Chesterfield | 9,235,936.12 | 1,224,919.80 | — | 10,460,855.92 |
| Clarke | 446,335.14 | 30,957.07 | — | 477,292.21 |
| Craig | 71,690.40 | 1,698.40 | 4,614.75 | 78,003.55 |
| Culpeper | 958,860.36 | 326,420.90 | 137,011.53 | 1,422,292.79 |
| Cumberland | 201,940.88 | — | 5,550.81 | 207,491.69 |
| Dickenson | 423,436.43 | 1,192,037.28 | 67,225.10 | 1,682,698.81 |
| Dinwiddie | 1,208,713.64 | 113,238.22 | — | 1,321,951.86 |
| Essex | 503,815.79 | 19,647.92 | 75,584.27 | 599,047.98 |
| Fairfax | 54,176,177.70 | 1,964,009.32 | — | 56,140,187.02 |
| Fauquier | 2,383,911.96 | 284,324.16 | 1,705.84 | 2,669,941.96 |
| Floyd | 111,713.46 | 10,774.94 | 13,874.61 | 136,363.01 |
| Fluvanna | 388,353.09 | 31,717.53 | 10,072.84 | 430,143.46 |
| Franklin | 549,713.10 | 115,532.25 | 119,484.30 | 784,729.65 |
| Frederick | 1,899,868.16 | 538,990.77 | 146,808.88 | 2,585,667.81 |
| Giles | 560,637.60 | 744,652.80 | 92,989.44 | 1,398,279.84 |
| Gloucester | 753,507.29 | 10,429.09 | — | 763,936.38 |
| Goochland | 546,300.00 | 79,216.13 | — | 625,516.13 |
| Grayson | 143,588.05 | 109,747.01 | 27,047.49 | 280,382.55 |
| Greene | 253,116.72 | 112.50 | 12,642.42 | 265,871.64 |
| Greenville | 469,857.90 | 139,068.95 | — | 608,926.85 |
| Halifax | 529,625.04 | 403,072.10 | — | 932,697.14 |
| Hanover | 3,871,096.31 | 319,828.02 | 192,608.81 | 4,383,533.14 |
| Henrico | 13,703,407.35 | 1,245,904.31 | — | 14,949,311.66 |
| Henry | 1,062,616.60 | 1,274,602.07 | 325,920.00 | 2,663,138.67 |
| Highland | 99,711.20 | 1,022.40 | 6,072.00 | 106,805.60 |
| Isle of Wight | 1,336,257.00 | 1,525,830.00 | — | 2,862,087.00 |
| James City | 1,394,804.27 | 2,093,979.40 | — | 3,488,783.67 |
| King George | 346,565.66 | 32,700.00 | — | 379,265.66 |
| King & Queen | 108,980.80 | 12,502.80 | 4,353.13 | 125,836.73 |
| King William | 392,654.44 | 126,646.20 | 16,561.46 | 535,862.10 |
| Lancaster | 400,176.72 | 5,935.60 | 55,264.17 | 461,376.49 |
| Lee | 181,993.97 | 163,069.20 | 11,972.45 | 357,035.62 |
| Loudon | 4,899,843.35 | 94,372.38 | — | 4,994,215.73 |
| Louisa | 123,099.95 | 25,811.93 | 21,762.58 | 170,674.46 |
| Lunenburg | 288,295.20 | 88,135.20 | 18,400.92 | 394,831.32 |
| Madison | 215,430.16 | 4,415.67 | 31,980.39 | 251,826.22 |
| Mathews | 304,376.30 | — | — | 304,376.30 |
| Mecklenburg | 387,690.50 | 64,304.50 | 21,123.60 | 473,118.60 |
| Middlesex | 404,704.24 | 6,526.50 | 16,219.91 | 427,450.65 |
| Montgomery | 1,214,505.73 | 88,115.07 | 247,937.70 | 1,550,558.50 |
| Nelson | 379,039.48 | 20,216.14 | — | 399,255.62 |
| New Kent | 456,889.40 | 21,374.76 | — | 478,264.16 |
| Northampton | 470,178.55 | 80,830.40 | 33,934.22 | 584,943.17 |
| Northumberland | 323,353.83 | 20,809.80 | 17,216.76 | 361,380.39 |
| Nottoway | 486,463.38 | 54,912.50 | 47,149.51 | 588,525.39 |
| Orange | 900,609.07 | 128,278.71 | 44,639.34 | 1,073,327.12 |
| Page | 348,849.52 | 56,179.90 | 26,642.50 | 431,671.92 |
| Patrick | 425,371.75 | 69,593.44 | 54,201.46 | 549,166.65 |
| Pittsylvania | 1,063,133.90 | 598,296.66 | 80,246.65 | 1,741,677.21 |
| Powhatan | 249,056.25 | 3,847.60 | — | 252,903.85 |
| Prince Edward | 295,752.15 | 8,747.60 | 85,485.54 | 389,985.29 |
| Prince George | 718,919.70 | 14,580.45 | — | 733,500.15 |
| Prince William | $ 7,845,543.00 | $ 148,523.00 | $ 359,114.00 | $ 8,353,180.00 |
| Pulaski | 661,427.63 | 406,673.76 | 138,842.40 | 1,206,943.79 |
| Rappahannock | 101,668.89 | 4,498.41 | — | 106,167.30 |
| Richmond | 378,676.90 | 3,716.17 | 38,721.90 | 421,114.97 |
| Roanoke | 3,636,182.98 | 488,090.76 | — | 4,124,273.74 |
| Rockbridge | 826,198.93 | 158,032.35 | — | 984,231.28 |
| Rockingham | 1,814,961.32 | 525,578.90 | 210,688.89 | 2,551,229.11 |
| Russell | 430,487.70 | 202,700.22 | 31,552.43 | 664,739.35 |
| Scott | 157,034.28 | 27,305.42 | 11,363.40 | 195,712.10 |
| Shenandoah | 1,180,530.52 | 307,242.82 | 82,990.80 | 1,570,764.14 |
| Smyth | 282,059.77 | 140,185.68 | 72,342.86 | 494,588.31 |
| Southampton | 1,061,647.99 | 97,108.27 | 18,636.53 | 1,177,392.79 |
| Spotsylvania | 828,204.48 | 312,418.30 | 26,778.25 | 1,167,401.03 |
| Stafford | 1,427,577.28 | 32,491.77 | 54,431.10 | 1,514,500.15 |
| Surry | 834,239.88 | 3,508.40 | 9,644.00 | 847,392.28 |
| Sussex | 488,584.00 | 199,540.39 | 40,945.08 | 729,069.47 |
| Tazewell | 1,430,277.94 | 339,182.30 | 292,246.02 | 2,061,706.26 |
| Warren | 723,555.10 | 201,004.00 | — | 924,559.10 |
| Washington | 655,925.50 | 438,142.91 | — | 1,094,068.41 |
| Westmoreland | 414,543.97 | 17,858.70 | 54,337.90 | 486,740.57 |
| Wise | 723,484.25 | 1,102,420.36 | 440,833.44 | 2,266,738.05 |
| Wythe | 386,664.08 | 73,637.90 | 86,407.73 | 546,709.71 |
| York | 1,756,215.16 | 544,289.61 | — | 2,300,504.77 |
| Total Counties | $169,033,717.89 | $26,327,861.03 | $4,936,231.62 | $200,297,810.54 |
| **Cities** | | | | |
| Alexandria | $10,778,725.71 | $ 276,841.94 | — | $ 11,055,567.65 |
| Bedford | 116,568.88 | 206,406.20 | — | 322,975.08 |
| Bristol | 371,567.04 | 176,029.88 | — | 547,596.92 |
| Buena Vista | 215,258.03 | 108,694.62 | — | 323,952.65 |
| Charlottesville | 1,729,286.29 | 266,553.42 | — | 1,955,839.71 |
| Chesapeake | 5,692,407.34 | 671,853.43 | — | 6,364,260.77 |
| Clifton Forge | 147,994.64 | 496.93 | — | 148,491.57 |
| Colonial Heights | 838,452.35 | 179,198.40 | — | 1,017,650.75 |
| Covington | 300,831.00 | 195,061.26 | — | 495,892.26 |
| Danville | 1,994,585.59 | — | — | 1,994,585.59 |
| Emporia | 239,512.61 | 112,921.60 | — | 352,434.21 |
| Fairfax | 1,543,342.00 | 14,764.65 | — | 1,558,106.65 |
| Falls Church | 964,606.90 | 118,838.04 | — | 1,083,444.94 |
| Franklin | 321,969.28 | 24,255.06 | — | 346,224.34 |
| Fredericksburg | 862,653.14 | 30,547.85 | — | 893,200.99 |
| Galax | 161,819.42 | 197,671.55 | — | 359,490.97 |
| Hampton | 6,872,328.84 | 387,963.00 | — | 7,260,291.84 |
| Harrisonburg | 455,597.37 | 79,334.43 | — | 534,932.10 |
| Hopewell | 833,172.00 | 2,621,013.00 | — | 3,454,185.00 |
| Lexington | 327,063.37 | — | — | 327,063.37 |
| Lynchburg | 2,118,297.17 | 1,345,293.21 | — | 3,463,590.38 |
| Manassas | 797,458.62 | 519,606.98 | — | 1,317,065.58 |
| Manassas Park | 230,776.94 | 20.00 | — | 230,796.94 |
| Martinsville | 443,450.93 | 315,996.07 | — | 759,447.00 |
| Newport News | 8,402,404.41 | 2,777,978.40 | — | 11,180,382.81 |
| Norfolk | 12,093,930.03 | 714,559.93 | — | 12,808,489.96 |
| Norton | 159,069.65 | 7,410.70 | — | 166,480.35 |
| Petersburg | 1,354,919.83 | 1,071,988.37 | — | 2,426,908.20 |
| Poquoson | 501,227.49 | — | — | 501,227.49 |
| Portsmouth | 4,477,427.28 | 381,598.38 | — | 4,859,025.64 |
| Radford | 260,301.10 | 156,420.04 | — | 416,721.14 |
| Richmond | 12,852,662.05 | 5,100,896.76 | — | 17,953,558.81 |
| Roanoke | 4,525,274.00 | 736,079.00 | — | 5,261,353.00 |
| Salem | 1,551,602.00 | 582,078.00 | — | 2,133,680.00 |
| South Boston | 206,758.78 | 22,600.00 | — | 229,358.78 |
| Staunton | 706,199.51 | 24,731.60 | — | 730,931.11 |
| Suffolk | 1,283,479.00 | 211,435.00 | — | 1,494,914.00 |
| Virginia Beach | 12,806,482.52 | 166,996.16 | — | 12,973,478.68 |
| Waynesboro | 732,181.70 | 776,673.33 | — | 1,508,855.03 |
| Williamsburg | 526,334.22 | 248.15 | — | 526,582.37 |
| Winchester | 1,296,850.09 | 247,244.36 | — | 1,544,094.45 |
| Total Cities | $102,094,829.42 | $20,788,299.66 | — | $122,883,129.08 |
| **Aggregate** | $271,128,547.31 | $47,116,160.69 | $4,936,231.62 | $323,180,939.62 |

# TABLE 5.7

## Public Service Corporations
## Assessed Values and Local Levies—Tax Year 1981—by Locality

| Counties | Total Assessed Values | Total Local Levies |
|---|---|---|
| Accomack | $ 5,705,660 | $ 192,110.58 |
| Albemarle | 72,586,432 | 581,208.26 |
| Alleghany | 13,521,953 | 117,633.95 |
| Amelia | 975,129 | 47,781.32 |
| Amherst | 27,907,002 | 226,172.43 |
| Appomattox | 23,371,066 | 177,565.86 |
| Arlington | 345,298,151 | 3,589,474.85 |
| Augusta | 60,534,730 | 322,698.63 |
| Bath | 132,037,539 | 977,490.50 |
| Bedford | 68,447,860 | 520,812.57 |
| Bland | 4,420,379 | 43,100.50 |
| Botetourt | 48,298,027 | 361,270.64 |
| Brunswick | 2,438,658 | 98,765.66 |
| Buchanan | 2,236,188 | 295,176.82 |
| Buckingham | 34,915,407 | 191,245.33 |
| Campbell | 71,706,434 | 396,426.66 |
| Caroline | 29,494,987 | 165,115.45 |
| Carroll | 18,142,845 | 103,218.72 |
| Charles City | 8,709,030 | 99,061.86 |
| Charlotte | 20,004,663 | 84,584.17 |
| Chesterfield | 359,487,420 | 3,753,686.09 |
| Clarke | 12,366,040 | 85,815.17 |
| Craig | 673,730 | 26,949.20 |
| Culpeper | 41,324,970 | 329,922.15 |
| Cumberland | 12,705,197 | 82,137.28 |
| Dickenson | 20,096,777 | 159,758.44 |
| Dinwiddie | 28,925,568 | 260,573.99 |
| Essex | 8,171,583 | 42,668.60 |
| Fairfax | 678,488,737 | 10,765,575.00 |
| Fauquier | 69,833,918 | 594,265.10 |
| Floyd | 8,657,635 | 61,945.84 |
| Fluvanna | 62,317,789 | 659,312.46 |
| Franklin | 25,349,063 | 173,291.22 |
| Frederick | 58,253,289 | 374,570.80 |
| Giles | 58,756,663 | 517,810.54 |
| Gloucester | 14,985,420 | 110,337.57 |
| Goochland | 20,489,097 | 136,969.26 |
| Grayson | 9,509,418 | 47,486.12 |
| Greene | 8,402,029 | 61,174.76 |
| Greensville | 9,918,060 | 48,653.38 |
| Halifax | 45,359,140 | 191,525.78 |
| Hanover | 72,725,812 | 492,250.74 |
| Henrico | 175,461,107 | 1,826,254.69 |
| Henry | 45,836,802 | 297,356.75 |
| Highland | 813,151 | 35,121.02 |
| Isle of Wight | 25,885,650 | 164,485.84 |
| James City | 36,395,631 | 300,219.70 |
| King George | 9,713,710 | 100,578.48 |
| King & Queen | 5,627,147 | 50,231.64 |
| King William | 14,204,688 | 115,058.69 |
| Lancaster | 9,694,114 | 42,051.17 |
| Lee | 27,811,172 | 223,516.29 |
| Loudoun | 127,906,354 | 1,375,320.39 |
| Louisa | 1,241,660,125 | 4,379,354.00 |
| Lunenburg | 1,555,783 | 93,346.98 |
| Madison | 7,805,055 | 53,580.87 |
| Mathews | 6,379,214 | 33,420.10 |
| Mecklenburg | 26,172,176 | 166,690.64 |
| Middlesex | 10,188,178 | 59,298.24 |
| Montgomery | 49,629,982 | 477,119.22 |
| Nelson | 26,352,331 | 172,225.91 |
| New Kent | 11,521,449 | 126,225.34 |
| Northampton | 14,618,932 | 206,947.81 |
| Northumberland | 3,562,644 | 92,249.19 |
| Nottoway | 17,750,647 | 130,868.56 |
| Orange | 54,399,162 | 382,230.76 |
| Page | 18,281,626 | 145,158.35 |
| Patrick | 10,257,046 | 65,476.66 |
| Pittsylvania | 19,182,342 | 527,879.09 |
| Powhatan | 3,410,230 | 86,960.87 |
| Prince Edward | 19,163,832 | 98,762.72 |
| Prince George | 23,446,077 | 173,411.19 |
| Prince William | 348,926,603 | 5,563,249.00 |
| Pulaski | $ 34,491,793 | $ 249,863.31 |
| Rappahannock | 664,225 | 35,203.92 |
| Richmond | 14,203,890 | 85,178.28 |
| Roanoke | 62,408,612 | 614,556.86 |
| Rockbridge | 23,458,047 | 138,795.03 |
| Rockingham | 49,900,337 | 305,438.16 |
| Russell | 123,563,114 | 1,355,097.14 |
| Scott | 22,160,786 | 202,966.97 |
| Shenandoah | 43,696,937 | 245,543.64 |
| Smyth | 43,711,386 | 268,843.21 |
| Southampton | 15,550,606 | 81,773.10 |
| Spotsylvania | 44,489,576 | 384,524.76 |
| Stafford | 38,373,112 | 527,659.31 |
| Surry | 463,261,030 | 2,243,298.27 |
| Sussex | 12,935,242 | 105,933.13 |
| Tazewell | 33,525,642 | 253,782.45 |
| Warren | 26,478,623 | 186,410.12 |
| Washington | 32,944,585 | 256,868.22 |
| Westmoreland | 10,879,086 | 124,719.27 |
| Wise | 42,481,891 | 152,062.36 |
| Wythe | 37,973,633 | 264,352.90 |
| York | 221,810,636 | 1,997,511.43 |
| Total Counties | $6,410,125,244 | $55,212,626.25 |
| **Cities** | | |
| Alexandria | $ 290,366,973 | $ 4,205,689.38 |
| Bedford | 4,678,135 | 32,037.25 |
| Bristol | 7,240,298 | 83,066.02 |
| Buena Vista | 4,898,951 | 50,355.41 |
| Charlottesville | 58,671,058 | 722,482.42 |
| Chesapeake | 187,458,726 | 2,001,130.05 |
| Clifton Forge | 7,356,091 | 94,223.35 |
| Colonial Heights | 10,519,333 | 135,965.66 |
| Covington | 3,575,269 | 70,058.88 |
| Danville | 24,139,188 | 193,402.99 |
| Emporia | 8,853,042 | 61,496.01 |
| Fairfax | 31,025,464 | 416,988.47 |
| Falls Church | 8,880,125 | 104,494.05 |
| Franklin | 5,447,604 | 50,103.25 |
| Fredericksburg | 27,533,801 | 309,712.63 |
| Galax | 6,280,072 | 67,282.92 |
| Hampton | 83,759,762 | 1,285,527.64 |
| Harrisonburg | 16,916,066 | 121,458.12 |
| Hopewell | 28,091,956 | 323,779.00 |
| Lexington | 6,259,796 | 53,639.00 |
| Lynchburg | 77,104,006 | 907,586.91 |
| Manassas | 20,564,525 | 269,990.94 |
| Manassas Park | 2,119,633 | 51,136.60 |
| Martinsville | 15,932,195 | 151,676.71 |
| Newport News | 146,888,719 | 2,033,233.62 |
| Norfolk | 290,683,333 | 4,006,265.10 |
| Norton | 18,517,059 | 178,760.20 |
| Petersburg | 39,538,641 | 661,162.62 |
| Poquoson | 3,783,326 | 31,627.68 |
| Portsmouth | 69,297,358 | 963,983.42 |
| Radford | 7,948,600 | 71,426.02 |
| Richmond | 337,808,775 | 5,528,598.05 |
| Roanoke | 167,643,344 | 2,497,690.63 |
| Salem | 17,650,941 | 230,371.58 |
| South Boston | 6,832,538 | 65,354.32 |
| Staunton | 21,758,466 | 234,677.99 |
| Suffolk | 46,530,637 | 486,951.00 |
| Virginia Beach | 183,515,758 | 1,372,374.00 |
| Waynesboro | 16,859,335 | 166,792.68 |
| Williamsburg | 14,474,672 | 110,582.97 |
| Winchester | 16,526,069 | 204,924.16 |
| Total Cities | $2,343,929,640 | $30,608,059.60 |
| **Aggregate** | $8,754,054,884 | $85,820,685.85 |